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# TAX DELINQUENCY ON RURAL REAL ESTATE, 1928-1941

Selected References

Compiled by Helen E. Hennefrund
Under the Direction of Margaret T. Olcott, Librarian
Bureau of Agricultural Economics

Washington, D. C.
January 1942

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## FOREWORD

This bibliography contains selected references to books, pamphlets, and periodical articles published since 1928 on the subject of tax delinquency on rural real estate in the United States, including its extent, causes and remedies, forfeiture of lands, tax sales, and redemption procedure. It brings to date similar material included in the bibliography, Taxation and the Farmer, by Margaret T. Olcott, issued in 1928 as Agricultural Economics Bibliography no. 25.

References on tax delinquency of forest and cut-over lands have been included when found, as have references to general studies on tax delinquency and urban studies which seemed general in application, but an exhaustive search has not been made for such material.

Although books on public finance, as a rule, were not examined, a few references to such publications containing chapters on tax delinquency have been included. References to newspaper articles, governors' messages, and, with a few exceptions, articles in farm papers have been omitted.

References to published theses have been included when found. No attempt has been made to include references to unpublished theses, although it is realized that there may be many excellent studies of interest, such as Mr. W. U. Fuhriman's Property Tax Delinquency in Utah with Special Reference to Delinquency on Farm Property, 1928-1933. (274pp. [1938?] Thesis (Ph. D.) University of California)

The bibliography does not contain references to laws dealing with the problem of tax delinquency and the collection of delinquent taxes, although some references to discussion of legislation have been included. A list of sources which should be consulted for such laws follows the main body of the bibliography.

The references are arranged by states, groups of states, and territories, preceded by a general section and followed by the list of sources for legislation. A subject and author index is appended. Call numbers following the citations are those of the U. S. Department of Agriculture Library, unless otherwise noted. "Libr. Cong." preceding a call number indicates that the publication is in the Library of Congress.

Grateful acknowledgment is made of the assistance given by Mr. Joseph Rosa of the Division of Agricultural Finance.

Margaret T. Olcott, Librarian,
Bureau of Agricultural Economics,
U. S. Department of Agriculture

January 1942.

## SOURCES CONSULTED

Card catalogue of the Library of the U. S. Department of Agriculture, Bureau of Agricultural Economics

Indexes and Periodical Sets:

Agricultural Economics Literature, v. 2, 1928 to v. 15, no. 6, June 1941. Published by U. S. Department of Agriculture, Bureau of Agricultural Economics, Washington, D. C.

Agricultural Index, 1928 to v. 26, no. 9, June 1941. Published by the H. W. Wilson Co., New York, N. Y.

Experiment Station Record, v. 58, 1928 to v. 84, no. 6, June 1941. Published by U. S. Department of Agriculture, Office of Experiment Stations, Washington, D. C.

National Tax Association. Proceedings, 21st to 33d, 1928 to 1940.

New York (State). Library. Indexes to reports of the Special tax investigation commissions, 1916-1938. N. Y. (State) Legis. Doc. (1938) no. 96, 579pp. Albany, J. B. Lyon company, printers, 1938.

Public Affairs Information Service. Bulletin, 1928 to v. 27, no. 38, June 28, 1941. Published by Public Affairs Information Service, New York, N. Y.

Bibliographies:

Baden, Anne L. State taxation; a bibliographical list of recent writings. 52pp., processed. [Washington, D. C.] U. S. Library of Congress, Division of bibliography, June 13, 1932.

Bercaw, Louise O., and Hannay, Annie M. Bibliography on land utilization, 1918-36. U. S. Dept. Agr. Misc. Pub. 284, 1508pp. Washington, D. C., 1938.

Klemmedson, G. S. Reading references for the study of taxation. Colo. Agr. Expt. Sta. Bul. 382, 26pp. Fort Collins, 1931.

U. S. Department of agriculture. Bureau of agricultural economics. Library. A few recent references on taxation. 5pp., typewritten. [Washington, D. C., Nov. 22, 1934]

U. S. Department of agriculture. Bureau of agricultural economics. Library. A few references to tax studies in the states. 52pp., typewritten. [Washington, D. C., Feb. 28, 1935]

Williams, Frances D. Taxation; selected bibliography, compiled by... librarian of the Security first national bank, Los Angeles. 7pp., processed. [Los Angeles, Calif., Institute of government, Committee of bibliographies, 1938]

# TAX DELINQUENCY ON RURAL REAL ESTATE, 1928-1941

Selected References

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Bureau of Agricultural Economics

## GENERAL

1. Allen, Harry K. Chronic tax delinquency presents a challenging problem. Natl. Tax Assoc. Bul. 24(9): 270-275. June 1939. 284.58 N21

"Except for minor additions and alterations, this article is based on a report by the writer entitled Tax Collection Procedure: Land Use Implications and Administrative Problems, published by the Bureau of Agricultural Economics, United States Department of Agriculture, Washington, D. C., February, 1939."

2. Allen, Harry K. Collection of delinquent taxes by recourse to the taxed property. Law and Contemp. Prob. 3(3): 397-405. June 1936. 274.008 L41

A discussion of the whole process in the enforcement of tax liens as carried out in various states, including the general nature of tax delinquency laws, liability for payment of taxes, interval between delinquency and sale date, notice of sale, the tax sale, reversion of forfeited property, redemption, validity of tax titles, and the efficacy of tax-sale machinery.

3. Allen, Harry K. Forfeiture of real property rights through tax delinquency. Jour. Land & Pub. Util. Econ. 14(4): 382-387. Nov. 1938. 282.8 J82

The subject is discussed under the following subheads: Nature of property rights; limitations on property rights; responsibility for payment of taxes; enforcement of property tax liens; reversion; weaknesses in the tax-sale machinery; defects in tax title.

In the concluding paragraphs of the article the author lists desirable features which should be included in a program for enforcement of property tax liens.

4. Allen, Harry K. A report on legal provisions and court decisions affecting problems of the Resettlement administration relating to public finance, taxation, and rural local government. 92pp., processed. Champaign, Illinois, U. S. Resettlement administration, Region III, Land utilization division, Land use planning section, 1936. 195 R292

Tax Delinquency, Sale, Redemption, Foreclosure and Reversion, pp. 52-65, is a discussion of legislation in various states relating to these subjects, with attention to the incentive in reform of tax delinquency laws provided by the Fulmer Act. Table XIV shows tax collection procedure with changes since 1930 for Ohio, Indiana, Illinois, Iowa, and Missouri.

5. Allen, Harry K. Tax collection procedure: land use implications and administrative problems. 46pp., processed. Washington, D. C., U. S. Dept. of agriculture, Bur. of agricultural economics, Feb. 1939. 1.9 Ec76Tax

Bibliographical footnotes.

"It is the purpose of this report...to analyze certain steps in local fiscal procedure which affect delinquency and involve land use considerations. From a study of existing laws and practices, an attempt will be made to determine sound principles of property-tax administration.

"The discussion that follows centers primarily around the improvement of the validity of tax titles and the administration of tax-reverted lands. In a large majority of the States tax titles are insecure, and millions of acres of chronically tax-delinquent land lack any plan of administration. A solution of these problems is of paramount importance in a program for converting submarginal land to its highest permanent uses. With valid titles and a proper system of administration, tax-reverted lands could serve as a nucleus, which, supplemented by public purchase and other measures, would go a long way toward relieving serious land use maladjustments.

"Although the study is directed primarily toward the improvement of tax titles and the administration of land that is chronically tax delinquent, other steps in the tax-collection sequence have been included in the discussion because of the bearing they have on the main subjects." - Introduction, p. 3.

6. Allin, Bushrod W. Forest tax research as it affects farm taxes. Jour. Farm Econ. 15(3): 550-556. July 1933. 280.8 J822

Paper read before the Twenty-Third Annual Meeting of the American Farm Economic Association, Cincinnati, Ohio, Dec. 29, 1932.

"Tax research should endeavor, among other things, to determine whether and to what extent the tax delinquency problems of the cutover regions really is a forest tax problem; not simply to assume that it is, because the land will grow trees and seems to be useful for little else. The answer to this question requires a scientific valuation of the property for tax purposes." - p. 553.

7. Alyea, Louis F. Enforcement of real estate tax liens and constitutional barriers to remedial legislation for tax delinquents in each of the United States. 2pp. Chicago, Municipal finance officers association [1939] Pam. Coll. Delinquency

Consists of charts which "reduce the involved and divergent tax enforcement systems of the various states to a clear and understandable birds-eye view of this field of taxation in order that public officials, tax attorneys and others interested in the enforcement and liquidation of real estate tax liens may readily compare and analyze the pertinent tax laws and applicable constitutional limitations in each of the United States.

"The material assembled in this study was obtained from the revised statutes, codes, session laws and Supreme Court reports of the various states and from extensive correspondence with title companies and tax authorities throughout the country."

Data include date and duration of tax lien, delinquency date, approximate period of delinquency before sale, penalty prior to sale, enforcement of lien against real estate, period of redemption after tax sale, cost of redemption, when deed issues, title conveyed by tax deed, percentage of tax delinquency in cities, current legislation waiving tax penalties or compromising delinquent taxes, and constitutional restrictions on power of legislature to waive penalties or compromise delinquent taxes.

8. American society of planning officials. The problem of tax delinquent land. Amer. Soc. Planning Off. News Letter 4(7): 62. July 1938. 98.58 Am32

A brief discussion of tax delinquency in various states, pointing out that "tax delinquent land offers a problem and also an opportunity. A rational land use program will utilize these lands for public purposes."

A map shows tax status of farm land in South Dakota, Jan. 1, 1938.

9. Baker, Newman F. Tax delinquency. II. Legal aspects. Ill. Law Rev. 28(2): 159-176. June 1933. Libr. Cong. Law Div.

"No doubt our process of collection and sale is in a confused state. Does the responsibility lie within the domain of the lawyer? The writer is inclined to agree with the economist in declaring that our court decisions on tax sales and our complicated statutes on delinquency and the enforcement of liens have largely contributed to the present absurd conditions. But it is only fair to attempt some explanation of this situation. Why do the states continue to follow the middle ground of attempted favor both to the owner and the tax purchaser? The present policy actually is ruinous to both. Perhaps the answer may come after an examination of tax sale decisions, followed by a glance at the evolution of the delinquency and tax sale statutes. We do not mean to condone the legal chaos of today, but merely to explain why it came about."

The author concludes that any immediate "improvement must come from a recognition of the fact that the system of taxation depends equally upon administration, decision and legislation; all are equally responsible for the success of the system, and a decided weakness in any one will disrupt the entire system."

10. Brandis, Henry, jr. Tax sales and foreclosures under the model tax collection law. Law and Contemp. Prob. 3(3): 406-415. June 1936. 274.008 L41

"This article is concerned only with a very brief examination of the sale and foreclosure provisions of the so-called Model Real Property Tax Collection Law drafted by a special committee of the National Municipal League under the chairmanship of Mr. Arnold Frye of The New York Bar."

The author, while in general agreement with the law, points out certain changes which he thinks might well be made.

11. Brinser, Ayers, and Shepard, Ward. Our use of the land. 303pp. New York and London, Harper & brothers, 1939. 282 B762

At head of title: The American Way.

Bibliography, pp. 291-297.

Shows, pp. 154-155, how the states acquired range land through tax delinquency.

12. Buehler, Alfred G. Public finance. Ed. 2. 846pp. New York and London, McGraw-Hill book co., inc., 1940. 284 B86

"Selected references" at end of chapters.

Ch. XIX, Problems of Property Taxation, contains a section on Tax Delinquency, pp. 441-445, which notes the extent of property tax delinquency and discusses the remedies for it.

13. Buttenheim, Harold S. A program for the use of tax-abandoned land. Amer. Soc. Planning Off. Proc. Natl. Conf. on Planning. 1940: 133-154. 98.59 C76 1940

"In an effort to secure some up-to-date information for this paper, I asked several planners, tax officials, and others for data as to: 1. The best and worst features of existing state laws relating to the public acquisition of tax-delinquent land and the powers of local governments to use, lease or sell such land. 2. Present practice or needed improvement of method in bringing such land into public use or restoring it to a tax-paying status." Excerpts are given from the replies received.

Among his own Conclusions and Recommendations, the author states that "When public bodies sell tax-abandoned land, too little thought is usually given to such questions as (a) whether the sales price is not too low; (b) whether by thus dumping property on the market other real estate values in the city or county will not be needlessly depressed; and (c) whether the property is likely to stay sold or soon again to become tax-delinquent.

"A comprehensive approach to problems of tax-delinquency would concern itself not only with what to do when land has become tax-abandoned, but with methods of making tax-delinquency less prevalent in future. The remedies here would include more effective control than is generally practiced over land subdivision and land use, thus discouraging settlement in either rural or urban areas which would involve needlessly expensive governmental services."

Summary of discussion, pp. 154-156.

Essentially the same report appeared in Amer. Planning and Civic Assoc. Amer. Planning and Civic Ann. 1940: 117-131, under the title: A Program for Tax-Abandoned Land. 280.9 Am322

The introduction and conclusions to this paper appeared in an article by the author entitled: Tax-abandoned land: what to do? Introduction and conclusions of 'A Program for the use of tax-abandoned land,' presented at the National conference on planning held in San Francisco, July 1940. Amer. City 55(8): 39-40. Aug. 1940. 98.58 Am31

14. Central housing committee. Sub-committee on law and legislation. The administration of the payment of taxes on real estate, with recommendations concerning improvements in the system. Central Housing Committee. Sub-committee on Law and Legislation. Special Report no. 4, 17pp., processed. [Washington, D. C.] Aug. 15, 1936. Pam. Coll. Taxation. General

Bibliography, p. 17.

Horace Russell, Chairman, Sub-committee on Law and Legislation.

"This report has been prepared...by Mr. Odell Kominers, Attorney, Legal Division of the Resettlement Administration."

"It is...the purpose of this study, after discussing briefly the problems faced by Federal departments and agencies in connection with the questions of tax payments, to summarize briefly the scanty but enlightening material upon the subject of the cost and efficiency of our present methods of collecting taxes upon realty...

"With a smaller tax burden upon the individual home owner, it is only reasonable to prophesy that fewer defaults and delinquencies will occur. This, in turn, would lead one to surmise that mortgage money will be made available at a lower interest rate;... It is self-evident that if the mortgagee's risk of loss to his security through tax sales attendant upon delinquencies be lessened, a proportionate decrease in the interest rate upon mortgages may be expected. We, therefore, will briefly discuss a simple protection which may be afforded the mortgagee in this connection."

The writer brings out the procedure for dealing with delinquent taxes, the prevalence of delinquencies in tax payments, and suggested methods for dealing with the situation.

15. Chamber of commerce of the United States of America. Agricultural service dept. Marginal agricultural land. 27pp. Washington, D. C. [1932] 282 C35M

"One of a series of reports on the general subject of land utilization...

"Preparation of this report was largely the work of John B. Bennett." - Foreword.

It is pointed out on pp. 14-15, that tax delinquency may be an index to marginal land, and that "high tax rates on poor

land lead to tax delinquency" and heavy tax delinquency in such areas (as those described for northern Wisconsin) is in itself a cause of further tax delinquency. "The failure to collect taxes from a substantial proportion of the land in a taxing unit throws an additional burden upon the land remaining on the tax list, unless public expenditures can be reduced to offset the loss in revenue from the tax-delinquent land.".

Pt. three of the study describes various state and Federal methods of dealing with the marginal land problem, such as the state economic surveys, land utilization surveys and the Forest Taxation Inquiry. The problem of delinquency is noted in these.

16. Chamber of commerce of the United States of America. Agricultural service dept. Special committee on land policy. Land policy. Report of committee. 42pp. Washington, D. C., Nov. 1934. 282 C352

"To encourage diversion of submarginal agricultural land to more economic uses by private owners, the state and county governments with the cooperation of the Federal Government should undertake readjustments in land taxation, effective handling of tax-reverted lands, zoning of undeveloped areas, consolidation of communities, and conditioning of state aid upon its economical use...

"Where government acquires submarginal farm land through tax sales, the state, rather than counties and municipalities, should take control." - Summary of Recommendations, pp. 5-6.

17. Chapman, H. H. Forest management. 544pp. Albany, N. Y., J. B. Lyon co., 1931. 99.55 C36

Bibliography, pp. 511-524.

Ch. XII, Acquisition and Consolidation of Forests, contains a section, pp. 149-150, describing the procedure by which the State or county may take tax title.

18. Chatters, Carl H. The enforcement of real estate tax liens. Munic. Admin. Serv. Pub. 10, 51pp. New York, 1928. 280.9 P96 no. 10

Bibliography, p. 51.

"The present methods of enforcing real estate tax liens are generally inefficient, unfair, and lacking in uniformity. They fail to promote the payment of taxes either before or after delinquency. The best interests of the municipality, the taxpayer, and the tax title purchaser are not harmonized. Existing statutes may be divided into four general classes, but within each class there is no agreement on details. A tax sale law should be developed, fair alike to all interested parties." - Introduction.

Sample laws are given in Appendix C.

Abstracted in an article by Welles A. Gray, entitled: Enforcing tax liens; improved methods would reduce delinquency and help solve the problem of uncollected taxes on real estate. Amer. City 39(5): 123-126. Nov. 1928. 98.58 Am31

19. Chatters, Carl H. Methods that have proved successful in collecting delinquent taxes. Amer. City. 48(8): 36-37. Aug. 1933. 98.58 Am31

The writer lists among the causes of tax delinquency the hostile attitude of the taxpayer toward his tax bill, unemployment and loss of income, bank failures, and, most common of all, "the failure of tax-collecting officers to perform their duties impartially, promptly, and intelligently."

Some of the methods used successfully by cities include notification of taxpayers when bill is due, the use of special collectors for delinquent taxes, efficiency on the part of the county treasurer, making the slacker unpopular, aid from attorneys in making collections, permission of partial payments, city and county cooperation, attachment of income from revenue-producing properties, notification of delinquency to all interested parties, and proper state legislation. The principles formulated by the Tax Delinquency Committee of the National Tax Association are printed here.

20. Chatters, Carl H. Painless extraction of tax dollars. Natl. Munic. Rev. 22(1, whole no. 199): 9-11. Jan. 1933. 280.8 N21

Suggests methods of dealing with the problem of delinquent real estate taxes.

21. Chatters, Carl H. Tax delinquency: its causes and some cures. Municipality 27(9): 175-176. Sept. 1932. Libr. Cong. JS39.W6

"Delivered before the League of Wisconsin Municipalities, June 23, 1932."

"Some of the most common causes of tax delinquency are laxity in administration, illegal or faulty assessments, cancellation or postponement of penalties, the over development of real estate, the excessive share of the tax burden on real property, and the failure to limit the overlapping tax or debt against one parcel of property...

"The remedies for tax delinquency may be divided into three groups: constitutional or statutory, psychological, and those involved in the changes in the tax collection machinery." These are considered.

22. Clapp, Earle H., and others. The remedies: policies for public lands, by Earle H. Clapp, E. N. Munns, I. H. Sims, George S. Wehrwein, and C. F. Clayton. U. S. Dept. Agr. Yearbook 1938: 223-240. 1 Ag84Y

Management of State-Owned Lands, pp. 231-234, discusses the new form of publicly owned land caused by tax reversion, which is estimated at 50 million acres, the importance of the State or county's obtaining valid title to such lands, and the need for a definite administrative policy for them.

23. Conference on economic policy for American agriculture, Chicago, 1931. Report of proceedings, University of Chicago...September 7, 8, 9, 1931. 261pp., processed. Chicago, 1931. 281.9 C76
Edward A. Duddy, Executive Secretary.
The evening session of Sept. 7, 1931, reported, pp. 71-96, a discussion led by Dr. B. H. Hibbard, of "Taxation Policy in Relation to a Land Use Program," which included the problem of tax delinquent lands.

24. Conference on planning problems and administration. Proceedings of the conference held in Chicago, Illinois, January 18-19, 1940. 85pp. Chicago, American society of planning officials [1940] 98.59 C762 1940
Pt. III is on The use of tax-abandoned lands, pp. 47-63. Mr. Rexford G. Tugwell was chairman, and others taking part in the discussion were Messrs. Buttenheim, Chatters, Torkelson, Blucher, Trout, Hamilton, Horwitz, Bacon, Bonner, Anderson, Pomeroy, Draper, and Bettman.

25. Conference on utilization of submarginal farm lands, Syracuse, N. Y., 1936. Conference...held...State college of forestry, Syracuse, N. Y., February 19, 1936. 11pp., processed. [Albany, N. Y., 1936] 280.7 N488
At head of title: Division of State Planning.
"H. R. Enslow, Assistant Deputy Commissioner of the Department of Taxation and Finance, discussed the question of tax delinquent lands and the desirability of considering legislation for their reversion to the state for reforestation and other purposes. He also stated that the question of taxation of forest lands should receive careful consideration." - p. 3.

26. Cook, Louis H. When the well runs dry. Country Gent. 102(11): 3-5, 32. Nov. 1932. 6 C833
Contains statistics of delinquent taxes in several states.
Critical of the taxation theory of charging what the traffic will bear, pointing out the alarming increase in delinquency. "The rate of delinquency in tax collections upon real estate varies greatly, and is generally largest in states which have large areas of grazing on timber lands and smallest in states where the land has a high average of value." The writer discusses the measures taken by various states to meet the situation and concludes: "The present condition will not be entirely cured by any return to higher price levels. It cannot be ducked, dodged or ignored. Only two things can be of assistance: Lower costs of government and the wiping out of delinquencies by forgiving, in as far as can be done, amounts which are impossible of collection and permitting a fresh start on a fair tax base."

27. Cooper, Thomas P. Extent and emergency character of problems of sub-marginal lands. Natl. Conf. Land Util. Proc. 1931: 47-53. Washington, D. C., 1932. 1 Ag84Pr

Includes discussion of the problem of tax delinquency in the cut over areas.

28. Cornick, Philip H. Impediments to tax collection outside the tax law. Law and Contemp. Prob. 3(3): 445-452. June 1936. 274.008 L41

A consideration of two types of situations, namely, accidents of ownership and properties in unneeded subdivisions "which have resisted the tax reformer's therapy."

29. Delinquent real estate taxes: prevention and collection. Amer. City 46(1): 100-102. Jan. 1932. 98.58 Am31

Written from the point of view of municipal tax delinquency, but general in application. Among the ways to prevent delinquency are the following: Enact and enforce good tax administration laws; levy reasonable taxes; encourage cooperation; facilitate payment; study causes of tax delinquency. Among measures for tax collection are: Enact and enforce legal provisions requiring prompt collection or the payment of penalties; remind delinquents of their indebtedness; allow installment payments; do not reduce or eliminate penalties on past due taxes; investigate delinquents' ability to pay.

30. DeLong, Earl H., and O'Brien, Brendan Q. Tax receiverships. Law and Contemp. Prob. 3(3): 382-396. June 1936. 274.008 L41

The tax receivership is "an extraordinary device which has been invoked from time to time recently to meet the utter breakdown of the more usual methods of tax enforcement.

"Unlike the more common provisions for tax collection, the tax receivership is directed at the income from property. It permits some public officer to take over the property taxed, to manage it, and to collect and apply its income to the tax, penalties, interest, costs, and costs of the receivership until the obligation is satisfied."

The authors raise the question whether a tax receivership can be instituted in the absence of specific statutory authority, and then consider "the provisions of the receivership statutes which have been adopted in a few states and the administrative and legal experience involved in the application of those statutes."

31. Dummeier, Edwin F., and Heflebower, Richard B. Economics with applications to agriculture. Ed. 2. 752pp. New York and London, McGraw-Hill book co., inc., 1940. 281 D89 Ed. 2

Suggested readings at end of chapters.

Policy for Tax-delinquent Lands, pp. 655-656, suggests first "an inventory of the physical and economic characteristics of these lands, to be followed by a careful classification of the lands according to their proper use. The land could then be zoned according to its proper uses."

32. Eisenhower, M. S. The problem of real estate tax delinquency; a summary of our knowledge of its distribution and character, the factors affecting it, including laws and fiscal practices; the need for further study of it, and the measures that are effective in dealing with it. 9pp., processed. [Washington, D. C., U. S. National resources planning board, 1939?]

This is a memorandum from Mr. Eisenhower to the Land Committee, third meeting, and is Appendix D to the minutes of the committee which are available only to the members of the committee. Appendix D is not available for general distribution, but a copy is on file in the library of the Bureau of Agricultural Economics.

"From Statements Prepared by Hugo C. Schwartz and C. Donald Jackson, Bureau of Agricultural Economics."

The following statement appears in the Digest of This Summary, p. 9:

"Further studies of merely the quantitative aspects of tax delinquency will be of less benefit than an analysis of tax delinquency and its related circumstances, including legal arrangements, fiscal practices, and land use problems, in sample areas.

"Some measures, such as getting more equitable assessment, or increasing the efficiency of governmental services, can safely be undertaken without waiting for further analysis of the problem, while certain other measures which are not necessarily of benefit in every area should be preceded by careful analysis."

33. Enslow, H. R. Tax collection and adjustment plans. N. Y. State Conf. Mayors. Proc. (1935)26: 73-80. 280.9 N48 26th, 1935

"I would summarize by saying that tax delinquency can be reduced by improving assessment conditions; by pursuing a vigorous collection policy; by rendering good governmental service so that the people may be convinced that they should contribute to the support of the government; by letting the people know the value of the service performed by government so that their willingness to pay will be stimulated; by the staging of campaigns for payment of delinquent taxes; by adjusting charter provisions where necessary so that collection can be enforced; by taking advantage of recent authorization of devices designed to reduce delinquency; by cancelling interest and penalties if deemed necessary; and by returning to the assessment roll frozen assets through the acceptance, where deemed advisable, of less than the full amount due against the property."

Discusses city tax payment campaigns, the National Municipal League's model tax collection law, and "recently" enacted New York State laws to facilitate property tax collection.

"The substance" of this address is given in an article of the same title in Tax Mag. 13(9): 531-534, 561, Sept. 1935.
284.58 T195

34. Fairchild, Fred Rogers, and others. Forest taxation in the United States. U. S. Dept. Agr. Misc. Pub. 218, 681pp. Washington, D. C., 1935. 1 Ag84M

"The following members of the Forest Taxation Inquiry were associated with Fred Rogers Fairchild in the authorship of this report: R. Clifford Hall...Besse B. Day, Wade E. DeVries, Louis S. Murphy, Daniel Pingree, Roy B. Thomson, and Paul W. Wager."

Reviewed by J. P. Jensen and E. T. F. Wohlenberg in Jour. Forestry 34(8): 819-823. Aug. 1936.

Literature cited, pp. 641-654.

Appendix: General Bibliography of Works on Forest Taxation, pp. 655-681.

Pt. 5, The Property Tax: Collection and Delinquency, pp. 151-197, "will be chiefly concerned with the problem of tax delinquency with special reference to forests. Such questions as the following arise: How extensive is tax delinquency, and what have been the trends? What are the causes of tax delinquency? Is forest land - especially cut-over forest land - more subject to delinquency than other classes of real property? Does this land become delinquent because of discriminatory taxation? In what states has there been extensive reversion of land to public ownership through delinquency? What are the effects of delinquency and reversion on the revenues of local government and on political organization in sparsely settled areas? It is not possible, from the data which have been assembled, to answer all these questions fully and precisely, but it is possible to throw considerable light on this important aspect of the forest-tax problem."

The various sections take up tax collection procedure in statute and in practice, definition of tax delinquency, trends in delinquency, relative delinquency of forest and other real estate, reversion of delinquent lands, and causes and effects of delinquency.

The principal conclusions of this study are condensed in The Forest-tax Problem and Its Solution Summarized, by R. Clifford Hall. (U. S. Dept. Agr. Cir. 358, 17pp. Washington, D. C., 1935. 1 Ag84C)

35. Fairchild, Fred Rogers. The problem of tax delinquency. Amer. Econ. Rev. 24(1, sup.): 140-150. Mar. 1934. 280.8 Am32

Following an analysis of the reasons why "tax delinquency appears to be almost exclusively a phenomenon of the property tax," the writer considers the basic causes of chronic delinquency and its remedies. In the latter connection, he suggests improvement of property assessments, where this is a cause for delinquency, and reform of the prevailing methods of tax collection which should be "clear, definite, regular, and as undeviating and as swift as possible."

Discussions on this paper by F. P. Weaver and Jens P. Jensen appear on pages 161-162, and 169-173, respectively. Mr. Weaver

points out that "little permanent progress in the solution of the problem...will ever be made until the tax burden on real estate is reduced. This calls not only for greater economy in expenditures by state and local governments but also for the imposition of a smaller share of the total tax burden on property." Mr. Jensen states that he "will use the time allotted to show that in studying the present epidemic of tax delinquency it would be well to relate it to past experience. Logically we ought to find delinquency to be a recurrent phenomenon with relations to the business cycle similar to those of business failures and unemployment."

36. Frederic, Katherine A. Taxes and tax trends. 144pp. Washington, D. C., National league of women voters [1934] 284.5 F87
Bibliography, pp. 130-136.
A publication of the Lucile Kroger Berne Memorial Fund.
Tax Delinquency, pp. 62-65, contains an outline of the model tax procedure recommended by the Committee on Tax Delinquency of the National Tax Association, and states that the "problem of tax delinquency must be approached from two points of view: consideration and relief for the burdened property-tax payer, and the preservation of the public credit while providing governmental services essential to the well-being of all the citizens."

37. Fuller, Denton A., jr. Tax delinquency. Tax Mag. 13(6): 328-330, 372-373. June 1935. 284.58 T195
Discusses the extent of realty tax delinquency in the United States, its causes, and the success of tax-collection campaigns undertaken in various municipalities.

38. Galbraith, J. K., and Parsons, K. H. A program for chronically tax-delinquent and tax-reverted land. In U. S. National resources board. Land planning committee. Supplementary report. Part VII, Certain aspects of land problems and government land policies, pp. 43-55. Washington, D. C., 1935. 173.2 N214Su
The writers discuss the forms of tax delinquency, which they list as "procedural and depression delinquency" and "chronic or permanent delinquency and reversion," the areas and extent of chronic delinquency and reversion in the Lake States, the Pacific Northwest, the Southern and other states, experience by the state of Michigan and other states in handling chronically delinquent and reverted land, and state action which it is desirable to take, including the deeding of tax reverted lands to the state where legal provision for this does not already exist; the taking of a tax deed at the end of a definite redemption period; modification of stay laws; clarification and strengthening of titles; establishment of a state body to control acquired land; and the formulation of a policy for administering the lands acquired "dedicating them to their best use, or disposing of them to some form of private ownership - presumably an ownership that is more economic and permanent than that which previously existed."

A map shows state owned land, most of which had been obtained through delinquency, and state tax land in Michigan, 1934.

39. General welfare tax league. Tax delinquency. Taxbits, no. 7, pp. 1-12, processed. May 1934. 284.58 T194
References, p. 12.
Lists the delinquency percentages of states as published for 1933 by the Bureau of the Census survey under Dr. Lent D. Upson, and cites as some of the principal causes of widespread delinquency "tax strikes, overassessment, and inefficient collection methods." Tax strikes, the "pay your taxes" movement, tax receivership legislation in certain states, overassessment as a cause of delinquency, and the need for improved collection methods are discussed. A table lists tax delinquency legislation by states, showing number of payments, type of penalty, rate, approximate time from collection date to delinquency, approximate time from delinquency date to tax sale, period of redemption after tax sale, and instalment payment of delinquent taxes. The fee system of paying the tax collector is criticized and the procedure recommended for delinquent taxes by the Committee on Tax Delinquency of the National Tax Association is cited.

40. Goodman, Robert B. The regulation and control of land use in non-urban areas. Jour. Land & Pub. Util. Econ. 9(3): 266-271. Aug. 1933. 282.8 J82
The author discusses tax delinquency, among other things, in its relation to the land-use problem, and points out that the functions of local government have been extended "beyond the mere ownership and management of forest land... The third important function will be the control and regulation of land."

41. Gray, L. C. Problems of land utilization. Conf. on Econ. Policy for Amer. Agr. [Papers] 1931: 28-40. Chicago, University of Chicago press, 1932. 281.9 C76P
Touches on the problem of tax-delinquent land, pp. 35-36, pointing out that "Sooner or later submarginal farms tend to become abandoned or tax delinquent, or both...
"Legal requirements and administrative provisions, except in a few states, are ill adapted to cope with the problem of tax delinquency in its present magnitude...we are confronted with the paradoxical practice of taxing lands beyond their capacity to pay and forcing them into the hands of units of government which do not desire them and are legally, financially, and administratively incapable of retaining them." The solution of such problems should be based on an intelligent land use policy.

42. Gray, L. C. Some ways of dealing with the problems of submarginal land. Natl. Conf. Land Util. Proc. 1931: 58-67. Washington, D. C., 1932. 1 Ag84Pr

Suggests that attempts should be discontinued of reselling tax-delinquent lands unsuited to agriculture or other purposes, and that such delinquent areas should be consolidated into units suitable for administration.

43. Greer, Raymond M. An approach to a system of "perfect" municipal tax collections. Law and Contemp. Prob. 3(3): 436-444. June 1936. 274.008 L41

It is pointed out that "this article is not intended to set forth a 'perfect' tax collection system, but merely to provide some of the steps necessary to be taken by municipalities, lax in tax enforcement, before any strict tax collection system can be made workable. Students of taxation have advocated many important changes in our tax collection systems, and if these steps were taken most of our tax collection problems would be solved. However, more modern methods of accounting should be installed and municipalities should attempt to obtain scientific, analytical analyses and statistical information which will keep them in more constant touch with changing conditions and local tax problems. As modern commercial business firms have found that it is necessary, especially today, to remind debtors constantly of their obligations, so the municipalities should benefit by their experience and install the modern dunning and follow-up collections systems suggested above."

44. Greider, Eugene. Effect of Home owners' loan act upon tax delinquency. Natl. Munic. Rev. 22(8, whole no. 206): 389, 403-404. Aug. 1933. 280.8 N21

"Our conclusion...is that the Home Loan Act of 1933 should result directly in early payment of some $220,000,000 of taxes and assessments now delinquent, indirectly in payment in the near future of a much larger additional amount, and should place the holders of a large proportion of these properties in a position to pay current taxes currently from now on.

"We cannot say what proportion of the total of existing delinquency will be affected, in the absence of accurate data at all as to the proportion of home properties included in such totals...

"It should assist materially in reducing the amount of tax anticipation loans now outstanding and should have a definitely favorable effect upon municipal credit."

45. Groves, Harold M. Financing government. 777pp. New York, Henry Holt and co. [1939] 284 G91

Selected readings at end of chapters.

Problems of Property Tax Collection, pp. 106-112, takes up the extent and nature of delinquency, its causes, procedure in collecting delinquent taxes, and suggested methods of improving collection procedure.

Tax delinquency of cut-over lands is briefly discussed, p.389.

46. Hall, R. Clifford. The move for better forest taxation. Amer. Forests 40(6): 261-262, 285. June 1934. 99.8 F762
Very brief mention is made of tax delinquency of forest lands and the need for strict enforcement of tax collection procedure.

47. Hammar, Conrad H. Extending public control and management of forest land without purchase. Jour. Forestry 37(1): 3-13. Jan. 1939. 99.8 F768
The author presents a plan for Government control and development of forest land. In summarizing the advantages of the plan, the author states that "since government would agree to pay subsequent taxes, it opens the way to a powerful attack on land tax delinquency which has been so marked a characteristic of these forest lands."

48. Hibbard, Benjamin Horace. Taxation in relation to land utilization. Conf. Econ. Policy for Amer. Agr. [Papers] 1931: 41-51. Chicago, University of Chicago press, 1932. 281.9 C76P
It is stated that "not only can land be taxed out of use - it may then after years of precarious status in private hands become tax delinquent, and through this means be returned to public ownership, becoming a renewed type of public domain." - p.46.

49. Hibbard, Benjamin Horace. Taxes a cause of agricultural distress. Jour. Farm Econ. 15(1): 1-10. Jan. 1933. 280.8 J822
Paper presented at the twenty-third meeting of the American Farm Economic Association, Cincinnati, Ohio, Dec. 28, 1932.
Tax Delinquency, pp. 5-8, points out the great increase in delinquency "due, in part, to taxes disproportionately heavy in relation to tax-paying ability. The exact amount of tax delinquency in the rural districts is unknown... However, by the sampling method, a fairly accurate picture of the situation may be presented."
Discussion by Herbert D. Simpson, pp. 10-13.

50. Horwitz, A. B. The problem of tax reverted land. Minn. Municipalities 25(9): 349-351. Sept. 1940. Libr. Cong. JS39.M13
"Address given at the annual convention of the League of Minnesota Municipalities, Two Harbors, June 18, 1940."
Gives an account of the tax-forfeited land problems that confront municipalities and makes recommendations. As a policy, the author suggests: "Plan a broad community land program; check each already tax-forfeited or pending tax-forfeited parcel for its best place in that program; then request the county board to classify as 'conservation' all parcels indicated by that program as not to be sold."

51. Hunter, Merlin Harold. Legal provisions affecting real estate tax delinquency, tax sales, and redemption. Ill. Univ. Col. Com. and Business Admin. Bur. Business Res. Bul. 48, 41pp. Urbana, 1933. 280.9 I16 no. 48

University of Illinois Bulletin, v. 30, no. 42, June 27, 1933.

"Although each of the forty-eight states and the District of Columbia has some method of dealing with tax delinquency, no compilation has been available in which one could find these regulations. The purpose of this study is to bring together, in a convenient, orderly, and easily understandable fashion, the provisions of the various states in regard to real estate tax delinquency, sale of real estate for taxes, and redemption of real estate that has been sold.

"The greater part of the data presented was obtained from the codes and the revised or compiled laws of the several states and of the District of Columbia...

"The provisions of the laws have been classified and arranged in tabular form so that the requirements of the various states may be compared more readily."

Extracts from this brochure are published under the title: Laws Affecting Realty Taxes, Sales and Redemptions, in Economist [Chicago] 90(6): 104. Aug. 11, 1933. 286.8 Ec73

52. Hunter, Merlin Harold, and Allen, Harry Kenneth. Principles of public finance. 672pp. New York and London, Harper & brothers [1940] 284 H91 1940

Supplementary reading at end of most chapters.

This volume is "a complete revision of Outlines of Public Finance."

Ch. 19, Taxes on Property, contains sections, pp. 322-324, dealing with trends in delinquency, the types of delinquency, its disrupting effect upon budgets, the enforcement of the tax lien and tax receivership laws.

Ch. 20, Reform in Property Taxation, discusses, pp. 348-352, the efficacy of the tax sale, the validity of tax titles and the disposition of tax-reverted lands.

53. Jackson, Donald. A graphic summary of farm taxation. U. S. Dept. Agr. Misc. Pub. 262, 17pp. Washington, D. C., 1937. 1 Ag84M

Figures 23 and 24, p. 17, show tax delinquency of rural real estate in the United States: general taxes delinquent on levies and acres delinquent on levies, 1928-32.

54. Jackson, Donald. Land tax delinquency. Rural Amer. 10(8): 7-8. Oct. 1932. 281.28 C83

Recent reports by 30 state tax commissions show an increasing delinquency in payment of real estate taxes in agricultural states and in cutover forest areas.

Previously issued as a press release by the U. S. Department of Agriculture, Office of Information under the title: Land Tax Delinquency a Growing Problem. 4pp., processed. June 15, 1932. (Press Release file. Taxation)

55. Jackson, Donald. Land tax delinquency and land use. U. S. Dept. Agr. Bur. Agr. Econ. Agr. Finance Rev. 2(1): 1-8, processed. May 1939. 1.9 Ec78Af

"In summary, certain phenomena are elements jointly of the tax-delinquency and the land-use problems, and tax delinquency is vitally related to the tax system as a whole. Consequently any constructive solution of the delinquency problem should recognize: (1) The various types or conditions of delinquency that require differentiated treatment; (2) the interrelations between fiscal policy, local government organization and management, and the utilization of resources; (3) the requirement of a long-term policy and program; and (4) the necessity of a heroic operation on the legalistic red tape that at present precludes any adequate solution of the land-tax delinquency dilemma."

56. Jackson, Donald. Rural tax delinquency data. Natl. Tax Assoc. Proc. (1934)27: 324-328. 1935. 284.59 N21

The study in farm-tax delinquency conducted by the Bureau of Agricultural Economics is here described. The limitations and organization of the study, the data taken, and the tabulation of material are discussed.

57. Jackson, Donald. Tax-delinquency and agricultural planning. Amer. Planning and Civic Assoc. Amer. Planning and Civic Ann. 1935: 78. 280.9 An322

It is stated that "A plan for agriculture must be based largely on other criteria than tax-delinquency, but whenever the appropriate program of utilization and ownership has been determined for areas containing delinquent lands, the delinquency procedure may well be utilized as a method of acquiring the necessary control of these lands and modifying their uses."

58. Jackson, Donald. Tax delinquency of rural real estate. Law and Contemp. Prob. 3(3): 347-353. June 1936. 274.008 L41

Tax delinquency is a very intricate subject and there is, therefore, no simple solution of the problem. There are two general classes of tax delinquency of real estate: (1) voluntary or wilful, and (2) economic or necessary. The author concludes: "Tax delinquency is failure to pay taxes. Why does one fail to pay his debts, including taxes? The answer is interwoven through the whole subject of credit, or of public finance. Increased severity of collection procedure undoubtedly can be made to reduce voluntary delinquency but it becomes apparent upon analyses that only through revision of the underlying tax system itself, to lighten the burden on real estate, can 'economic' delinquency of rural real estate be reduced to reasonable proportions."

59. Jackson, Donald. Trend and present status of rural tax delinquency. U. S. Dept. Agr. Bur. Agr. Econ. Agr. Finance Rev. 1(2): 27-31, processed. Nov. 1938. 1.9 Ec78Af

Address, Annual Meeting of National Tax Association, Detroit, Mich., October 25, 1938.

Discusses the historical trend of rural tax delinquency, its development as an acute problem, improvement of the situation by 1934, and the taxpayer viewpoint versus the tax collector viewpoint. Concludes that "there appears to be relatively little in the farm tax delinquency situation which can be corrected by changing the collection procedure or penalty and interest rates... Installment payments are a delusion in many commercial farming areas. Shortening of redemption periods in distressed times will be disregarded locally or will endanger other orderly processes. Segregation of intangibles and tangible personalty may benefit owners of such property. But the major part of farm tax delinquency must in honesty be adjudged 'necessary' under conditions which obtained. When corrected, the correction will be by changes that reach deeper and are more basic than collection procedure."

Also published in the 1938 Proceedings of the National Tax Association, v. 31, pp. 357-362, with title "Trends and present status of rural tax delinquency." 284.59 N21 31st

60. Jensen, Jens Peter. Delinquent taxes. Natl. Tax Assoc. Proc.(1930) 23: 228-242. 1931. 284.59 N21

A discussion of the problem of general property tax delinquency. The author defines delinquency and brings out its extent in various states, its distribution by years, its geographic distribution, legal provision relating to collection, collection procedure, and the causes of delinquency. In his conclusion he suggests that "First, some agency should make a comparative study of the problem in all its ramifications...

"Second, whether a coordinating, comparative study is made or not, the collecting officers should be required to report not only what was collected, but data that would be intelligible to the public, showing in some detail the condition of tax delinquency.

"And finally,...greater efforts should be made toward more accurate assessment of marginal real property. For it is apparently in that way that a great deal of delinquency can be prevented."

61. Jensen, Jens Peter. Property taxation in the United States. 532pp. Chicago, University of Chicago press [1931] (Chicago. University. Dept. of economics. Studies in economics) 284.5 J45P

Bibliography, pp. 493-515.

Ch. XIII. Collection and Delinquency, pp. 307-330, describes the whole collection and delinquency procedure as it appears in

the various states, including the agencies of collection, process of collection, time of payment, stimuli to prompt payment, and cost of collection; and the tax lien, extent of delinquency, and causes and remedies of delinquency.

62. Jensen, Jens Peter. A suggestion on tax collection. Natl. Tax Assoc. Bul. 21(6): 173-177. Mar. 1936. 284.58 N21
Brings out the causes and results of real estate tax delinquency and outlines the steps suggested for dealing with delinquent taxes and the probable advantages and possible disadvantages of these suggestions.

63. Jensen, Jens Peter. The tax calendar and the use of instalment payments, penalties and discounts. Law and Contemp. Prob. 3(3): 354-361. June 1936. 274.008 L41
The writer brings out changes in the tax calendar, the uses of installment payments, penalties and interest and discounts for prompt payments in dealing with the delinquent tax situation. He points out at the beginning of his article, however, that "any reform in the mechanics indicated...is not likely to prove a major remedy for property tax delinquency... Delinquency is in itself an evil; but it is also a symptom of more basic maladjustments. It will have to be attacked in more than one way."

64. Kendrick, M. Slade. Discussion of report on tax delinquency. Natl. Tax Assoc. Proc. (1932) 25: 332-334. 1933. 284.59 N21 25th
Summarizes the problem of delinquency and its causes and concludes that "if we are to continue public spending on the present scale, I think that we must choose between enduring the evils of a considerable tax delinquency or making certain fundamental changes in our taxation system, whereby less revenue would be obtained from the property source and that on a different basis of assessment."

65. Kifer, R. S., and Stewart, H. L. Farming hazards in the drought area. U. S. Works Prog. Admin. Div. Social Res. Res. Monog. 16, 219pp. Washington, D. C., 1938. 173.2 W89Re
Scattered passages discuss tax delinquency in the Northern Great Plains states (pp. 35-36), in the Central Great Plains (pp. 68-69), and the Southern Great Plains (pp. 98-99). Table 69, p. 191, gives acreage and total land area tax-delinquent in representative counties in the Southern Great Plains (Dallam (Texas), Hale (Texas) and Curry (New Mexico)) 1935.

66. Krueger, Paul F. The tax research program of the Works progress administration. Natl. Tax Assoc. Proc. (1937) 30: 426-431. 1938. 284.59 N21 30th 1937
Includes a brief description of the tax delinquency research of the U. S. Works Progress Administration.

67. Leland, Simeon E. What can be done to reduce tax delinquencies? Natl. Real Estate Jour. 33(11): 53-54. Oct. 1932. Libr. Cong. HD251.N35

"Reduction of delinquency penalties from present forfeiture levels, installment payment of taxes, and discounts for prompt payment, are some of the methods suggested here by the author, pending general reduction of the tax rate. This article is taken from his address before the Property Owners Division of the National Association of Real Estate Boards at the Cincinnati convention." - Editor's note.

68. Linen, John S. Effective tax collection procedure: tax delinquencies, model tax collection law, foreclosure proceedings. Investment Banking 7(6): 239-244. Apr. 23, 1937. 284.8 In82

Address, March 19, 1937, before the municipal forum at the Central States Group Conference in Chicago.

Brings out the weaknesses in tax collection laws, remedies under the model tax collection law of the National Municipal League, and the need for improvement in foreclosure proceedings.

69. Lutz, Harley Leist. Public finance. Ed. 3. 940pp. New York and London, D. Appleton-Century co., inc. [1936]. 284 L97 Ed. 3

Ch. XXII. Property Taxation: Characteristics, describes the make-up of the property tax, and discusses the causes of fiscal inadequacy "due to wholesale, and in some cases organized delinquency."

Ch. XXIII. Problems of Property Taxation, includes an outline of the Model Real Property Tax Collection Law drafted by a committee of the National Municipal League, pp. 560-562.

70. Moore, Frank C. Possibilities in tax title lands. pp. 101-104. [New York] National Municipal League, 1936. (Committee on civic education by radio. You and your government series XII (Planning) Lecture 17, delivered Jan. 21, 1936) 280.12 N215G

Brief List of References on Possibilities in Tax Title Lands, compiled by Mrs. Dora A. Padgett, page following p. 104.

Also published in Amer. City 51(2): 62. 1936.

"Delivered January 21, 1936, over a nation-wide network of the National Broadcasting Company."

"Concretely, it is suggested that the states and their tax enforcement agencies be enabled, through appropriate revision of their tax laws, to effectively acquire title to tax delinquent lands, and to use such lands for all purposes of government."

71. National industrial conference board, inc. State and local taxation of property. 245pp. New York, 1930. (Studies in taxation and public finance) 284.5 N212St

This study was made by Ralph Theodore Compton and assistants.

Discusses on pp. 73-75 the penalties for tax delinquency in various states, the laws for the collection of delinquent taxes, and tax liens and sales. Penalties for tax delinquency are

given by states, in tables, pp. 218-222, and procedure for the collection of delinquent taxes, by states, in tables, pp. 223-231.

72. National municipal league. Committee on a model tax collection law. A model real property tax collection law. Natl. Munic. Rev. 24(5): 290-305, Sup. May 1935. 280.8 N21

Arnold Frye, chairman of the Committee.

The following excerpts are taken from the Introduction:

"A study of the tax laws of those States where collections have been conspicuously good has led the Committee to the following conclusions as to what a model law should contain:

"1. It should provide for the payment of taxes in semi-annual, at least, and preferably in quarterly, instalments... in order to reduce the expense of borrowing in anticipation of taxes...

"2. No discount for prepayment of taxes should be allowed, because instalment payments make this expense unnecessary.

"3. Penalties for non-payment of taxes should be sufficient to make it unprofitable to withhold payment.

"4. Tax liens should be sold at a general sale as soon after the date of delinquency of the last instalment. The law should make it mandatory that sales be held annually at an invariable date. Sales once begun should be continued from day to day without adjournment...

"5. As to legal procedure for foreclosure of the equity of redemption, it should be as simple, expeditious, and inexpensive as possible, consistent with good land titles..."

Various articles in the text of the proposed law are as follows: collection of taxes, collection of delinquent taxes by appointment of receiver of rents and income, personal liability for taxes, collection of delinquent taxes by sale of real property redemption, foreclosure by proceedings <u>in personam</u>, and foreclosure by proceedings <u>in rem</u>.

73. National tax association. Committee on tax delinquency. Preliminary report. Natl. Tax Assoc. Proc. (1932) 25: 292-329. 1933. 284.59 N21

Members of the Committee are: Fred R. Fairchild (chairman), T. S. Adams, J. Roy Blough, Carl H. Chatters, Ralph T. Compton, Eric Englund, K. K. Kennan, Fred W. Morrison, Henry M. Powell, and Paul W. Wager.

The report summarizes the facts as to the extent of delinquency in urban and farm property, considers the causes for long and short-term delinquency, and summarizes the legal procedure in the collection of delinquent taxes, referring to a table or schedule showing for the various states the methods of collecting taxes, etc., which has been drawn up by the Committee and will later be available for publication. The report

closes with Recommendations, including a Tentative Draft of a Model Tax-Collecting Procedure.

Discussion of the Report led by M. Slade Kendrick, pp. 332-335, and by Frank F. Davis, pp. 335-347.

74. National tax association. Committee on tax delinquency. [Preliminary report] Natl. Tax Assoc. Proc. (1933) 26: 277-284. 1934. 284.59 N21 26th

Fred R. Fairchild, chairman.

"The present report deals with the regular normal procedure of tax collection without much reference to what special provisions may have to be made to meet the critical situation in which taxpayers are finding themselves today on account of a severe and prolonged period of economic depression, following a preliminary period of buoyancy and expansion in business and values...

"Another point I should like especially to bring to... attention...relates to certain fundamental conditions back of the problem of tax delinquency. I have in mind two, first, bad assessment, and, second, the heavy, not to say excessive, cost of government...

"Finally, I would like to introduce this discussion by a very brief summary of the main points of the plan which the committee recommends..."

Those taking part in the discussion were Herbert D. Simpson, William H. Hackett, Henry F. Long, and R. Wayne Newton. This discussion is on pp. 284-297. Mr. Simpson's paper, pp. 284-287, criticizes the report in that the committee "have relied too much on procedural remedies for tax delinquency," and suggests that the committee "put greater emphasis on the possibility of... [extension of the payment of the real estate tax], remedy in the form of tax payment - <u>before delinquency</u>, as well as in the form of procedure <u>after delinquency</u>."

Mr. Hackett's paper, pp. 287-290, takes up the subject of delinquency "from the standpoint of the local tax collector in the various communities."

75. National tax association [Committee on tax delinquency. Progress report] Natl. Tax Assoc. Proc. (1934) 27: 320-324. 284.59 N21

Prof. Fred R. Fairchild, chairman of the Committee, stated that it had seemed inadvisable for the Committee to attempt to present a final report until there had been time to digest the findings of the statistical surveys of tax delinquency of the Bureau of the Census and of the Bureau of Agricultural Economics. If such a report is desired the Committee should be continued and money made available from some source. In lieu of the final report the session was given over to papers on tax delinquency by Donald Jackson, Leo Day Woodworth, Lent D. Upson, and Paul W. Wager (See under authors' names for titles of these papers).

The committee was continued by resolutions adopted at the session.

The discussion on the report and papers is given, pp. 375-391. The following took part: Henry M. Powell, Franklin S. Edmonds, Richard Olney, William H. King, Paul N. Reynolds, W. R. Bradley, Oscar Leser, Henry F. Long, Royal Cushing, James W. Martin, Marion McKay, Fred M. Fairchild, Donald Jackson, and L. D. Woodworth.

76. National tax association. Committee on tax delinquency. [Property tax enforcement; collection; delinquency - with especial reference to real estate.] Natl. Tax Assoc. Proc. (1935) 28: 245-254. 1936. 284.59 N21 28th

This section of the proceedings includes the report of the Committee on Tax Delinquency by Fred R. Fairchild, chairman. Dr. Fairchild states, p. 246, that the preliminary report of 1932 still remains their final report. The Committee has been unable to make any further report due partly to the unsettled conditions and partly to lack of funds.

The speech of Leo Day Woodworth on Property Tax Enforcement: Collection, Delinquency, with Special Reference to Real Estate is given, pp. 247-252. Mr. Woodworth touches upon the various relief projects in the field of taxation studies.

Discussion on the subject of the session is given, pp. 254-260.

77. Nourse, E. G. Can the American farm be saved? Nation 134(3485): 460-462. Apr. 20, 1932. 110 N

Photostat copy in Pam. Coll. Taxation. General

Touches briefly, among other things, on the reversion of millions of acres of land to governments (county, state or national) through tax delinquency or imperfect homestead entries, and urges a suitable land policy.

78. O., P. The problem of tax-delinquent and tax-reverted lands. Amer. Soc. of Planning Off. News Letter 6(6): 44. June 1940. 98.58 Am32

A brief review of trends in the solution of the tax-delinquent and tax-reverted lands problem, with reference to some recent material on the subject.

79. Ohio. Tax and revenue commission. Report...submitted January 15, 1939. 443pp. Columbus, O., F. J. Heer printing co., 1940. 284.5 Oh35

Includes chapters on the taxation systems of several of the states, including measures for the relief of tax delinquency since 1933 in Michigan, pp. 132-133, and tax delinquency in Illinois, pp. 271-273, Wisconsin, p. 321, and New Jersey, pp. 371-372.

80. Pouder, William R. Property tax; the chief revenue dependence of the public schools of America. 17pp., processed. [n. p., 1939?] Pam. Coll. Taxation

An Address at the Annual Meeting of The National Association of Public School Boards held in Knoxville on September 18-19-20, 1939.

Includes passages, pp. 9-13, on the variability of property tax delinquency and rural tax delinquency, based upon studies reported in the June 1936 issue of Law and Contemporary Problems.

81. President's conference on home building and home ownership, Washington, 1931. Home finance and taxation. Reports of the committees on Finance, Frederick H. Ecker, chairman; Taxation, Thomas S. Adams, chairman. Ed. by John M. Gries and James Ford. 278pp. Washington, D. C. [Printed by the National capital press, inc.], 1932] 284.5 P92

Lettered on cover: Loans, assessments and taxes on residential property.

The chapter on Taxation and Housing, contains a passage, pp. 109-111, which brings out the growing amount of tax delinquency, the untrustworthiness of tax titles in many states, and the need for greater efficiency in property tax collection and for improvement in tax sale and redemption procedure.

Appendix I, The General Property Tax as a Real Estate Tax, by John E. Burton, pp. 149-170, discusses non-payment, delinquency and tax sales in various states.

Appendix III, Increasing Tax Delinquency, by Fred R. Fairchild, pp. 184-187, discusses figures of delinquency based on recent studies for Michigan, Minnesota, Wisconsin, and Ohio.

82. Putney, Bryant. Tax delinquency in the United States. Editorial Res. Rpts. 2(15): 327-342. 1935. 280 Ed42

This report traces the development of tax delinquency by states and in 20 large cities, and points out causes of the non-payment of property taxes and methods suggested for eliminating tax delinquency.

It is pointed out that delinquency is almost exclusively a characteristic of the property tax.

83. Putney, Bryant. Zoning of urban and rural areas. Editorial Res. Rpts. 1(2): 23-36. Jan. 14, 1937. 280 Ed42

Overzoning as Cause of Tax Delinquency and Debt, p. 31.

84. Regan, M. M. The farm real estate situation, 1936-37, 1937-38, and 1938-39. U. S. Dept. Agr. Cir. 548, 42pp. Washington, D. C., 1939. 1 Ag84C

Table 13, pp. 32-33, contains figures on estimated number of farms changing ownership through delinquent taxes, by geographic divisions and states, Mar. 15, 1935-1939.

85. Rodney, A. U. The tax lien investor's relation to the collection of delinquent taxes. Law and Contemp. Prob. 3(3): 429-435. June 1936. 274.008 L41

"The tax lien investors' value to the municipality lies, not only in their ability and willingness to purchase the liens offered, thus supplying the municipality with the funds, but also in the fact that the property-owner has a strong incentive to pay his taxes before they go to sale when private buyers are available to purchase the liens."

86. Rosa, Joseph. Farm property tax payment and rural government finance. U. S. Dept. Agr. Bur. Agr. Econ. Agr. Finance Rev. 4(1): 21-28, processed. May 1941. 1.9 Ec78Af

"In statements of revenue sources of the State and local governments in the United States it is customary to measure taxes on property by the amounts levied rather than by the amounts paid. This practice is due to the scarcity of adequate data on actual payments...

"To overcome this deficiency of the levy data, preliminary estimates have been made of annual tax payments on farm real property in several States and the United States from 1924 to 1938. The following discussion presents some of these estimates, together with an attempt to explore some of the fiscal aspects of tax delinquency which they suggest." - p. 21.

The writer includes tax levies versus tax payments, the long-run effect of tax delinquency on rural government finance, the problem of delinquency in submarginal areas, and delinquency in relation to all rural governmental revenues.

The following information is given by graphs for 1924-38: farm real property tax levy and payment, per acre and per 100 dollars of value, United States; and current levy, payment on current levy, and payment on previous levies of farm real property taxes, United States, Ohio, Iowa, Virginia and Utah. Table 1 shows farm real property taxes: current levies paid and delinquent and total payments as a percentage of current levies, United States and Ohio, Iowa, Virginia and Utah, 1924-38.

87. Rosa, Joseph. Some causes of farm tax delinquency. U. S. Dept. Agr. Bur. Agr. Econ. Agr. Finance Rev. 3(2): 7-14, processed. Nov. 1940. 1.9 Ec78Af

"Tax delinquency is an aspect of the property tax on which there has been but meager information. In recent years here and there some efforts have been made to fill this gap, and as another step in that direction, the Bureau of Agricultural Economics has been making estimates of farm property tax delinquency for several States covering varying periods of 9 to 15 years. A partial analysis of these estimates has been made with a view to obtaining information on the causes of tax defaults. The following discussion deals with the results of this analysis." - p. 7.

Graphs show Current tax delinquency and tax load on farm real property, United States, 1928-37; Current tax delinquency and tax load on farm real property, six states [Minnesota, Wisconsin, New Mexico, South Carolina, Ohio and Washington], 1928-37; and tables show: Distribution of current tax levy and delinquency, classified by percentage of current levy delinquent in rural counties in Minnesota and Wisconsin, 1931-37, and Delinquent taxes and acreage compared in selected counties in Ohio, Wisconsin, and Virginia, 1928-32.

88. Rubin, Edward. Collection of delinquent real property taxes by action in personam. Law and Contemp. Prob. 3(3): 416-428. June 1936. 274.008 L41

The author concludes: "The foregoing discussion has revealed that the legal impediments to the extrastate collection of delinquent real property taxes by actions in personam may not be insurmountable. The use of this collection method within the state will require in most cases explicit statutory provision and careful draftsmanship. Further, to permit a taxing unit to obtain personal judgments might as a practical matter in situations already suggested aid the collection process. But to generalize about the employment of a given tax collection process by numerous and diverse taxing units is a foolhardy pursuit. In the last analysis it may be that 'the mental attitudes and the economic and legal status of the owners will introduce variations in the kinds of remedial measures which may be necessary to enforce collections, and in the reactions of the owners to those measures.'"

89. St. John, John. Real property tax collection procedures. Tax Mag. 14(6): 326-330. June 1936. 284.58 T195

The writer discusses recent changes in tax collection procedure for real property which have been made in order to deal with the delinquent tax situation. His article has particular reference to Alabama, California, Massachusetts, New Jersey, North Carolina, Pennsylvania, South Carolina and Washington. The measures include amortization of delinquent taxes, abatement of penalties, installment payments, discount allowances, permanent redemption changes, extension of penalty dates and lowered penalties.

90. Sauer, Carl O. Preliminary report to the Land-use committee on land resource and land use in relation to public policy; edited and supplied with bibliographical notes by W. L. G. Joerg... Washington, D. C., April 26, 1934. In Science Advisory Bd. Rpt. July 31, 1933 to Sept. 1, 1934, pp. 167-260. Washington, D. C., Sept. 20, 1934. 330.9 Sci2

Bibliographical notes, pp. 256-260.

Pt. II contains a section on land ownership, pp. 230-234,

which discusses reversion of tax delinquent private lands to State, county or other local government, and brings out the need of study of land delinquency from the standpoint of regional economy.

91. Shultz, William John. American public finance and taxation. 2nd rev. ed., 807pp. New York, Prentice-Hall, inc., 1938. 284 Sh9 Ed.2 1938
Suggested readings, pp. 771-793.
The chapter on Property Taxes includes a section on delinquency and its remedies, pp. 358-360.

92. Simpson, Herbert D. Tax delinquency. I. Economic aspects. Ill. Law Rev. 28(2): 147-158. June 1933. Libr. Cong. Law Div.
One of a series of articles which are "the outgrowth of discussions by students and faculty members in the seminar for graduate students in taxation. This seminar is conducted as a joint enterprise by the School of Law and The School of Commerce, Northwestern University."
The writer discusses the extent of tax delinquency in the United States, its effects, causes and remedy. He concludes that "we have attempted to remedy the problem of tax delinquency by first remedying the process of tax payment, in the direction of greater adjustment to the needs of the taxpayer; and then by remedying the process of tax sale in the direction of the greatest possible speed and finality. Both are essential; but the one is as essential as the other."

93. Smith, Wade S. Recent legislative indulgences to delinquent taxpayers. Law and Contemp. Prob. 3(3): 371-381. June 1936. 274.008 L41
The author states: In the past few years "there has been a mass of indulgences undermining the morale of the taxpayer who pays promptly while extending to delinquents without distinction as to their real needs, every opportunity to continue delinquent under the pleasantest circumstances which can be devised.
"Only three states, Rhode Island, Vermont, and Delaware, have failed to join in the procession. In the other 45 states tax moratoria in mild or drastic form have been enacted..."
A table gives Recent Legislative Indulgences to Delinquent Taxpayers, 1930-1936, showing due date, penalty date, amount of penalty, tax sale, amortization plans, redemption terms, foreclosure and compromises, by states.

94. Sparhawk, W. N. The return of forest land to public ownership. Jour. Forestry 36(9): 897-898. Sept. 1938. 99.8 F768
Brings out the extent of tax delinquent lands in various states and the results of the situation. Concludes that "Forest land now in public ownership should be retained in such ownership and administered in the public interest. Attempts to

dispose of denuded land through sale to private owners, no matter how favorable the terms of the sale, have usually resulted in the return of the land to the public through repeated tax default."

95. Stauber, B. R. The farm real estate situation, 1930-1931. U. S. Dept. Agr. Cir. 209, 67pp. Washington, D. C., 1931. 1 Ag84C
Literature cited, pp. 66-67.
Table 9 and figure 6 show farms changing ownership by various methods, including delinquent taxes, by divisions and states, 1926-1931.

96. Stauber, B. R. The farm real estate situation, 1932-33. U. S. Dept. Agr. Cir. 309, 68pp. Washington, D. C., 1933. 1 Ag84C
Literature cited, pp. 66-67.
"Tax Sales Increased, Relief Legislation Enacted in Several States," pp. 53-54. Table 12 shows number of farms changing ownership by various methods, including delinquent taxes, by geographic divisions and states, 1930-1933.

97. Stauber, B. R., and Regan, M. M. The farm real estate situation, 1933-34. U. S. Dept. Agr. Cir. 354, 44pp. Washington, D. C., 1935. 1 Ag84C
Literature cited, p. 44.
Table, pp. 30-31, gives number of farms changing ownership through delinquent taxes per 1000 of all farms, 1931-1934, by geographic divisions and states.
"Tax sales less frequent," p. 34.

98. Stauber, B. R., and Regan, M. M. The farm real estate situation, 1934-35. U. S. Dept. Agr. Cir. 382, 52pp. Washington, D. C., 1935. 1 Ag84C
Literature cited, pp. 51-52.
Table, pp. 38-39, gives number of farms changing ownership through delinquent taxes, per 1000 of all farms, by geographic divisions and states, 1932-1935.
A decline in tax sales is noted, pp. 47-48.

99. Stauber, B. R., and Regan, M. M. The farm real estate situation, 1935-1936. U. S. Dept. Agr. Cir. 417, 40pp. Washington, D. C., 1936. 1 Ag84C
Contains a table, pp. 26-27, showing number of farms changing ownership through delinquent taxes, per 1000 of all farms, 1933-1936, by geographic divisions and states.

100. Studensky, Paul. Delinquent taxpayers; municipal short term borrowing may be avoided by tightening the machinery of tax collection and by adjusting collection dates to coincide with fiscal years. State Govt. 7(8): 170-173. Aug. 1934. 280.8 St2
"The experience of many municipalities clearly shows that

considerable improvement in tax collections may be achieved by such devices as a better follow up of the delinquencies, the imposition of stiffer penalties for delinquency, a better enforcement of these penalties, and an improvement in the procedure of tax sales."

101. Studensky, Paul. A new plan for the private financing of delinquent tax payments. Law and Contemp. Prob. 3(3): 362-370. June 1936. 274.008 L41

The author describes the Orlove tax finance plan which provides for (1) the establishment of a new type of private credit institution for the accommodation of taxpayers; and (2) the creation of a new form of commercial or mortgage paper, indirectly founded upon the tax lien as it exists under the present law.

The plan is the basis of the New York State law entitled An Act to Amend the Tax Law, in Relation to the Issuance of Conditional Tax Receipts. - New York Laws, 1935, Chapter 345.

A copy of the law is appended, pp. 369-370.

102. Studensky, Paul. The problem of tax delinquency; a nationwide survey of informed opinion on property-tax arrears, their causes, and possible cures. Tax Mag. 14(7): 396-398, 445-446. July 1936. 284.58 T195

"In a desire to determine the expert opinion on property tax arrears, their causes, and cures, the author addressed a questionnaire to some five hundred nationally known tax authorities, responsible state and local financial officials, and researchers in problems of municipal administration."

Gives questions asked and a list of those answering the questionnaire.

103. Studensky, Paul. The tax finance plan; the collection of delinquent and current real estate taxes with the aid of private credit. An exposition by Paul Studenski [i.e. Studensky]... of a tax finance plan originated by B. G. Orlove, jr. [15]pp. [New York, 1934] 284.5 St9

The plan is based upon the idea that the extension of credit to taxpayers by municipalities would be eliminated and the municipal credit would be strengthened if the taxpayers could borrow the funds to pay their taxes from private sources. "This may be accomplished (1) by the establishment of a new type of private credit institution for the accommodation of these taxpayers; and (2) by the creation of a new form of commercial or mortgage paper, indirectly founded upon the tax lien as it exists under the present law."

This study is given in briefer form in an article by Mr. Studensky entitled: A Tax Finance Plan; for the Collection of Delinquent and Current Real Estate Taxes, in Tax Mag. 13(3): 131-133, 170, 172. Mar. 1935. 284.58 T195

104. Tax delinquency in nineteen states. Natl. Munic. Rev. 23(6, whole no. 216): 328-330. June 1934. 280.8 N21

"Preliminary tabulations of current tax delinquency, listing state and local tax collections by counties for nineteen states, just released by the Bureau of the Census, Division of Real Estate Taxation, show delinquencies ranging from 4.20 per cent of the total combined state and local levies in Massachusetts to 44 per cent in Oregon. The tabulations are part of a nation-wide survey of tax delinquency, tax legislation and collection procedure, being made by the Bureau as CWA Project F-40. Lent D. Upson, of the Detroit Bureau of Governmental Research, is director of the survey." The findings of this survey are discussed.

105. Tax liens and the rights of third persons. Harvard Law Rev. 54(1): 112-117. Nov. 1940. 274.008 H26

"Although increasing taxes and a tendency towards increasing tax delinquency bring the policy behind broad lien statutes into sharp relief, it would seem that the policy scarcely necessitates the subjection of a larger body of property than the taxpayer's net assets at the time the tax accrues to a lien to secure the payment of the tax. Such a lien plus an efficient foreclosure procedure and collection system should adequately protect the revenue of the state and at the same time prevent the introduction of a regrettable uncertainty in security transactions." - Conclusion.

106. Tax policy league. Property taxes, by Leo Day Woodworth, Clarence Heer, Paul H. Wueller, and others; symposium conducted by the Tax policy league, December 27-29, 1939 in Philadelphia, Pennsylvania. 288pp. New York City, Tax policy league, inc. [1940] 284.5 T194P

Bibliography, pp. 275-283.

Partial contents:

Ch. I. Importance of Property Tax in State and Local Tax Systems, by Leo Day Woodworth, pp. 3-20. The section dealing with the fiscal significance of the property tax, pp. 10-13, contains the statement that "The measure of administrative efficiency must...be the percentage of delinquency, and that is the combined effect of legislative acts and of enforcement procedure - and a certain amount of public indifference."

Ch. XVIII. Relation of Tax Collection Methods to Delinquency, by Frederick L. Bird, pp. 254-261. The author points out the existing variations in delinquency and their causes. These latter are numerous, but the "universally present" cause is "the degree of efficiency exercised in tax collection administration." A part of this paper was printed under the title: Methods That Have Reduced Tax-Delinquency, in Amer. City 55(2): 59-61. Feb. 1940. 98.58 Am31

107. Tax policy league. Tax delinquency and premature land use transition. Tax Policy 5(7): 1-19. June 1938. 284.58 T194
Brief list of references, p. 19.
"A substantial amount of delinquency...arises from basic economic conditions. Use of land for purposes for which it is unsuited is a major factor in producing delinquency. Delinquency of this character must be attacked by methods much more fundamental in nature than mere tightening up of collection procedure."
This conclusion is based on studies made in New York and New Jersey from which this article quotes freely.

108. Tax research foundation. Tax systems; a year book of legislative and statistical information including all the states of the United States and certain Canadian and foreign data... Prepared under the sponsorship of the New York State tax commission, Mark Graves, President; John P. Hennessey, and Ogden J. Ross. Ed. 8, 395pp. Chicago, Ill., Commerce clearing house, inc., Loose leaf service division of the Corporation trust co. [1940] 284.59 T192 ed. 8
Tables, pp. 125-127, give state provisions for county property tax collection procedure as of July 1, 1939, including dates on which taxes become delinquent, penalties for delinquency, date on which property is sold, period during which property may be redeemed, instrument delivered at sale, and date of tax deed.
Earlier editions published with title Federal and State Tax Systems. Editions 5-7 have title: Tax Systems of the World.

109. Tootell, R. B. Handling tax delinquent land. Mont. Farmer 20(6): 3. Nov. 15, 1932. 6 M764
Discusses the causes and results of tax delinquent land.

110. Tootell, R. B. A plan for tax delinquent land. Mont. Farmer 20(7): 5. Dec. 1, 1932. 6 M764
A continuation of the discussion begun in the Nov. 15, 1932 issue of the Montana Farmer. Suggestions are made for the use and management of these lands.

111. Traynor, Roger J. The model real property tax collection law. Calif. Law Rev. 24(1): 98-107. Nov. 1935. Libr. Cong. Law Div.
"This analysis is based upon a paper read before the Special Committee on Municipal Law at the American Bar Association convention, July 17, 1935."
Analyzes the provisions in the Model Real Property Tax Collection Law Sponsored by the National Municipal League, relating to collection of delinquent taxes, including the receivership and mandatory tax sale provisions.

112. U. S. Congress. Senate. A national plan for American forestry. Letter from the Secretary of agriculture, transmitting in response to S. Res. 175 (Seventy-second Congress) the report of the Forest service of the Agricultural department on the forest problem of the United States. 71st Cong. 1st Sess. S. Doc. 12, 2v. Washington, D. C., 1933. 1 F76Na 1933

Contains the following papers referring to tax delinquency: The Breakdown of Private Forest Land Ownership, by Thornton T. Munger, pp. 869-890 (v. 1). The author outlines the situation with regard to tax delinquency of forest lands in the United States. He concludes that "the crux of the problem is to get into stable ownership of some sort the forest lands of the country and to keep them there, so that they may be cared for and made productive," and suggests methods of approaching this problem. Tables show tax delinquency of five typical northwestern Oregon counties in 1932, tax delinquency from 1 to 5 years in Columbia and Clatsop Counties, Oregon, 1921-30, delinquency in 1932 by land classes in Clatsop and Tillamook Counties, Oregon, tax foreclosure and delinquency in five north Idaho counties 1927, 1930 and 1932, and ownership or delinquency of land in Pend Oreille County, Washington, 1932.

Future Adjustments in Land Use and Ownership, by Joseph C. Kircher, pp. 1241-1252, contains a section on tax delinquency, p. 1250, which states that "Within their financial ability, it would be a constructive adjustment in land use if local political units in States in which they get title to...[delinquent] forest lands would retain ownership, consolidate the lands where necessary, and manage them as community forests... Primarily, the problem of tax-reverted lands is one of determining the form of public ownership."

113. U. S. Dept. of agriculture. Bur. of agricultural economics. Farmers' tax problem; letter from the Chief of the Bureau of agricultural economics, Department of agriculture...transmitting a report on the farmers' tax problem together with certain suggestions directed toward the improvement of the farm tax situation. 73rd Cong. 2d Sess. H. Doc. 406, 50pp. Washington, D. C., 1934. 1 Ec7Fa

"This report has been prepared in the Division of Agricultural Finance of this Bureau by Eric Englund...and Donald Jackson... assisted by Bushrod W. Allin, Janet L. Weston, and Gerhard J. Isaac of that Division." - Letter of Transmittal, p. III.

Farm Tax Delinquency, pp. 22-27, brings out the extent of and trends in delinquency, with particular reference to data obtained and then being compiled by the Bureau of Agricultural Economics on rural tax delinquency in 2,150 counties, 1928-33. The Appendix, pp. 41-50, gives tables showing properties, acreage, and taxes delinquent, and index of tax per acre, 1928-32, for a specified number of counties in eighteen states. For some of the groups of counties figures are also given 1928-33, and total property tax delinquency in specified counties, 1928-33, in nine states.

114. U. S. Dept. of agriculture. Bur. of agricultural economics. Number of farms changing ownership by various methods, year ended March 15, 1940. 4pp., processed. Washington, D. C., Mar. 1941. 1.9 Ec78Nf 1939/40

Includes figures for number of farms changing ownership through tax delinquency, 12 months ended March 15, 1940, with comparative figures for 1938 and 1939, by geographic divisions and states.

Similar data are given in a 4-paged, processed report issued by the Bureau of Agricultural Economics and published February 1938. Its title is Number of Farms Changing Ownership by Various Methods, Year Ended March 15, 1937. 1.9 Ec78Nf

Earlier figures may be found in the Farm Real Estate Situation issued by the U. S. Department of Agriculture.

115. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 1,536 counties in 31 states, 1928-1933. 4pp., processed. Washington, D. C., 1935. 1.9 Ec78Td

"In an area comprising approximately one-half of the counties in the United States two hundred million acres of rural property were tax delinquent on the 1932 levy, according to preliminary summaries of a survey made by the bureau under Civil Works Administration auspices during the early part of 1934... The summary given here covers 1,536 counties in 31 states (out of the 3,071 counties in the country)."

Tables show number of properties, acreage, and amount of taxes delinquent in the 1,536 counties, 1928-1933; and sales of tax certificates on rural real estate, 574 counties in 17 states, 1928-1933.

116. U. S. Dept. of agriculture. Interbureau committee on state legislation for better land use. State legislation for better land use; a special report. 122pp. [Washington, D. C.], April 1941. 1 Ag84Sl

Selected bibliography, pp. 118-122.

F. F. Elliott was chairman of the Interbureau Committee on State Legislation for Better Land Use.

Ch. 6. Procedure for Rural Tax-Delinquent Lands, pp. 74-87. "This chapter was prepared by the following subcommittee: Hugo C. Schwartz, chairman, Bureau of Agricultural Economics; Albert J. Borton, Walter Randolph, Agricultural Adjustment Administration; D. H. Eddy, Frank George, Jr., Donald Jackson, Stanley W. Voelker, Herman Walker, Jr., Bureau of Agricultural Economics; Virgil Gilman, Extension Service; W. H. Moore, Farm Credit Administration; R. W. Nelson, Forest Service; Ralph Stauber, Office of Land Use Coordination; C. F. Clayton, Soil Conservation Service; Melville Williams, Office of the Solicitor." It "reviews legal and administrative difficulties in property-tax procedure, and some of the techniques for improving property-tax administration and simplifying the acquisition of clear title that are now in use or under consideration in various

States." The various subheadings include: Extent and character of chronic delinquency; Present practices affecting delinquent lands; States in the tax calendar prior to delinquency; Collection of delinquent taxes; Techniques of administration; Measures to simplify procedures and reduce costs; Judicial foreclosure of the tax lien; Protection of holders of invalid tax titles; and Constitutional considerations.

Ch. 8. Management and Development of State and County Lands, pp. 96-111, was prepared by a subcommittee of which Maurice M. Kelso, Bureau of Agricultural Economics, was chairman, and "deals with State and county lands obtained through tax reversion and foreclosure, and with lands in State ownership that are not now devoted to any specific land-management purpose."

Ch. 9. Interrelation of Measures Affecting Land Use, pp. 112-117, points out in a final section entitled: Acquisition of tax-delinquent land; management and development of public land, that "In any area where chronic tax delinquency is a problem, those two measures are but two phases of a single action... Only by managing its public resources, many of which will have been obtained through the tax-forfeiture route, will the public secure the potential benefits the resources have to offer. When tax delinquency is a chronic problem, there is need for legislative means to acquire good, secure titles; once the Government stands possessed of land resources, their usefulness, to be realized, requires legislative devices for classification, development, management, and disposition."

117. U. S. Dept. of commerce. Bur. of the census. Realty tax delinquency. 2v., processed. Washington, D. C., 1934. 157.41 R22

Prepared under supervision of Dr. Lent D. Upson, followed by Leo Day Woodworth.

V. 1, Current tax delinquency by states and counties, levies of 1932-33 with corollary data; v. 2, Urban tax delinquency.

The explanatory memorandum accompanying these volumes reads as follows:

"The inquiry on Realty Tax Delinquency to which these reports relate was conducted by the Bureau of the Census with funds supplied by the Civil Works Administration... To date the only method of distributing the results of the inquiry has been by means of mimeographed press releases.

"The essential portions of a majority of these press releases have been assembled and bound together without change in two volumes. Consequently, page numbers throughout the volumes refer to the original releases and have no present significance."

V. 1 is made up of two parts, containing the following sections: 1. Summary of tax delinquency, by States and Counties; 2. Outline of tax collection procedure, including legal changes since 1930; 3. Number and interrelationship of governmental units that levy property taxes; 4. Trend in property

tax delinquency, 1929 to 1933, all States; and (pt. 2) 1. Current tax delinquency by States and Counties (this includes numerous statistical tables).

The Library of the Bureau of Agricultural Economics has also a binder containing three press releases which are not contained in these two volumes. The titles are: Trend in Property Tax Delinquency, State of Minnesota; Current Collections of Property Taxes in Michigan; Property Taxes Delinquent in Cities, January 1, 1934. 157.41 R22

118. U. S. National emergency council. Committee on the study of federal ownership of real estate and its bearing on state and local taxation. Federal ownership of real estate and its bearing on state and local taxation. Message from the President of the United States transmitting data. 76th Cong., 1st Sess. H. Doc. 111, 12pp. Washington, D. C., 1939. 284.5 Un399

The questions are briefly discussed, pp. 7-8. "1. Whether the Congress can surrender its exclusive authority over Federal property to the extent of permitting its taxation by the States. 2. If so, whether the States can seize property thus permitted to be taxed if the United States becomes a tax delinquent with respect thereto."

119. U. S. National resources board. A report on national planning and public works in relation to natural resources and including land use and water resources with findings and recommendations. Dec. 1, 1934. 455pp. Washington, D. C., 1934. 173.2 N214

Pt. II is the Report of the Land Planning Committee, of which Sect. III, Maladjustments in Land Use and Proposed Lines of Action, contains Ch. VIII entitled: A Program for Permanently Tax-Delinquent and Tax-Reverted Land, pp. 239-242.

"J. K. Galbraith and Kenneth H. Parsons, Land Policy Section, Agricultural Adjustment Administration, have contributed material which has been utilized in the preparation of this chapter." - Note, p. 239.

Brings out the present situation with respect to tax delinquency, the forms and degrees of delinquency, and recommends lines of State action as well as of Federal action for the problem.

120. U. S. National resources board. State planning: a review of activities and progress. June 1935. 310pp. Washington, D. C., 1935. 173.2 N214S

Bibliography of State planning reports in the library of the National Resources Board, pp. 294-305.

Tax Delinquency, p. 289, is a brief summary of the findings of state planning boards on the subject. It is said to be the "one financial problem which seems to draw the unanimous attention of State Planning Boards."

121. U. S. National resources committee. Proceedings of the National zoning conference, Chicago, Illinois, December 12, 13, 1937. Sponsored by the National resources committee in collaboration with the American society of planning officials and the American planning and civic association. 168pp., processed. [Washington, D. C.] Feb. 1938. 173.2 N214Np

Sect. IV, The Place of Zoning in a Comprehensive Rural Land Use Program, contains statements by V. Webster Johnson and O. B. Jesness on zoning in relation to taxation, state aids and tax reverted lands, pp. 121-125.

122. U. S. National resources planning board. Current programs of work; state planning boards. U. S. Natl. Resources Planning Bd. Cir. 11, rev., 101pp., processed. Washington, D. C., Dec. 10, 1940. 173.2 N214C rev.

Lists current projects of the state planning boards, including studies on tax delinquent lands for New Jersey, Virginia, Florida, Michigan, Arizona, and California.

123. U. S. National resources planning board. Land committee. Public land acquisition in a national land-use program. Part I: Rural lands; report of the Land committee. 25pp. Washington, D. C., 1940. 173.2 N214Pub pt. 1

Purchase or Tax Reversion, pp. 11-12, brings out the objections to depending upon tax reversion for the acquisition of lands not profitable in private use, and points out that such considerations "make public purchase desirable as a catalytic process, even though the land eventually would revert to public ownership through tax delinquency."

Pt. II (38pp., issued Feb. 1941) deals with urban lands and contains material on tax delinquency, pp.3-4, 23-25. A preliminary edition of this report was issued in processed form, October 1940.

123a. U. S. National resources planning board. Land committee. Tax delinquency and rural land-use adjustment; report. 335pp., processed. Washington, D. C., 1941. 173.2 N214Ta

William I. Myers was chairman of the Land Committee.

"This report is an attempt to describe comprehensively the relationships between tax delinquency and rural land use, based largely on a synthesis of facts and conclusions from unpublished materials in the files of the Department of Agriculture." - Letter of transmittal.

The study deals with the nature of tax delinquency, including its fiscal, legal and land-use aspects, and recommended legal and governmental changes designed to increase the effectiveness of tax reversion as a means of land-use adjustment. The Appendix, pp. 79-335, discusses rural land tax delinquency in representative land use problem areas of the country - the Northern Lake States cut-over region, the Pacific forest and cut-over region, the Ozark cut-over region, the Gulf coast cut-over and drained areas, the Great Plains area, the New Jersey Pine area, the unseated lands in Pennsylvania, and the Middle Rio Grande conservancy district in New Mexico.

124. U. S. Temporary national economic committee. Investigation of concentration of economic power. Hearings...Congress of the U. S. 76th Congress, 3d session pursuant to public resolution no. 113 (75th Congress)... Part 10-A. February 12, 1940. Life insurance; operating results and investments of the twenty-six largest legal reserve life insurance companies domiciled in the United States 1929-1938. 323pp. Washington, D. C., U. S. Govt. print. off., 1940. 280.12 Un3986 pt. 10-a

Table shows Farm mortgages delinquent as to taxes and interest as of Dec. 31, 1938 by insurance companies, p. 175.

125. Upson, Lent D. Local government finance in the depression. Natl. Munic. Rev. 24(10, whole no. 232): 503-511. Oct. 1935. 280.8 N21

This article, though dealing chiefly with municipal tax delinquency and its effects, discusses in part state legislation affecting the collection of delinquent taxes.

126. Upson, Lent D. Tax delinquency: administration and legislation. Natl. Tax Assoc. Proc. (1934) 27: 356-367. Columbia, S. C., 1935. 284.59 N21

The author concludes: "From the foregoing it is not to be concluded that faulty procedure is entirely responsible for the non-payment of taxes. On the contrary, it is not. Economic conditions, the high cost of local government, and the persistent reliance upon ad valorem taxation for the support of local government have all combined to reduce the effectiveness of real estate taxation. But faulty procedure has retarded collections, has enabled the tax dodger to hide behind the poverty of his neighbor, and has prevented governments from acquiring and disposing of real estate abandoned to them."

127. Volcker, Paul A. Disposal of foreclosed tax lien property. N. J. Municipalities 13(1): 11-12, 31. Jan. 1936. Libr. Cong. JS39.N4

Address delivered during the recent convention of the New Jersey State League of Municipalities.

The author proposes legislation in which he has "attempted to do five things: first, to permit semi-private sales; secondly, to permit installment payments by the buyers; thirdly, to permit the exchange of land between private owners and the municipalities so as to permit a municipality to consolidate its holdings into groups large enough to be serviceable for parks or school sites; fourthly, to permit the payment of commissions; and lastly, to set up proper safeguards against the abuse of these additional privileges to be granted to the community."

128. Wager, Paul W. The reversion of tax delinquent lands. Natl. Tax Assoc. Proc. (1934) 27: 367-375. Columbia, S. C., 1935. 284.59 N21

The procedure in selling land that is tax delinquent and the extent to which it is done is discussed. Mr. Wager concludes: "A prompt and vigorous collecting practice, leading in the case of delinquency to a clear title by the purchase of the lien, is the first essential to the enforcement of the property tax. The second essential is a channel by which land no longer attractive to private ownership can find its way back to the public domain. The third essential is that land which has once reverted be examined as to its potentialities and, if not suitable for private use, be dedicated to that public use which best conforms to a long-time land use program. The new 'delinquency domain' furnishes the strongest possible evidence that the formulation of a national land policy has been too long delayed."

129. Wager, Paul W. Utilization of reverted tax delinquent land in rural areas. Law and Contemp. Prob. 3(3): 453-460. June 1936. 274.008 L41

The author considers aspects of the problem under the following heads: Much land unsuited to private ownership; Tax delin-

quency not always voluntary; Reversion checked by depression legislation; State title often worthless; Administration of tax-reverted land; and Private ownership of land carries responsibilities.

130. Williams, Melville C., and Price, Harold L. Law of the land: 1939. U. S. Dept. Agr. Bur. Agr. Econ. Land Policy Rev. 2(4): 30-36. July-Aug. 1939. 1 Ec7La

Tax Reversion, pp. 34-35, briefly notes legislation on the subject in various states.

131. Wilson, F. G., and Trenk, F. B. Local governmental control in land utilization and forestry. Jour. Forestry 31(7): 796-806; (8): 920-922. Nov.-Dec. 1933. 99.8 F768

"Destruction of forests on land not fit for farming has brought two evils, scattered settlement and tax delinquency... [The first installment of] This article deals with control of the use of lands in private ownership by the application of an entirely new principle in land zoning... [The second] shows how a county can establish and provide for the management of county forests, utilizing land acquired by tax deed. Assuming the needed state enabling legislation, the application of the zoning ordinance is nation wide, while the forestry ordinance applies in those states where tax deeds are taken by the county." - Editor's Note.

132. Wilson, Sinclair A. Land planning in relation to the tax structure. U. S. Dept. Agr. Off. Inform. Land Use Series. 2pp., processed. Washington, D. C., Sept. 26, 1935. 1.9 In3Lan

A radio talk given during the Western Farm and Home Hour, Sept. 26, 1935.

"Today millions of acres of lands have reverted, in devastated condition, to the States and the counties for unpaid taxes...

"The problem is sufficiently broad to be of general concern. Its solution lies in both taxing lands somewhat in line with their long-term producing capacity and putting lands to their best uses so far as these are known. Land planning is tied up with the tax structure."

133. Woodworth, Leo Day. Collection of property taxes with special reference to real estate. Natl. Tax Assoc. Proc. (1934) 27: 330-355. Columbia, S. C., 1935. 284.59 N21 27th

The author summarizes the more important findings in connection with the location and amount of tax delinquency in the United States as of December 31, 1933. Numerous tables are included, showing the amount of delinquency by states and giving data "collected by the Division of Real Estate Taxation, a federal project of the Civil Works Administration, organized within the Bureau of the Census." Amounts and

trends of current tax delinquency, its distribution by types of real estate, and trend in continued tax delinquency are considered.

An article, based on this address, entitled Tax Delinquency by Types of Realty was published in Amer. City 49(11): 66, Nov. 1934. 98.58 Am31

134. Woodworth, Leo Day. Delinquent taxes. Tax Digest 12(12): 404-405, 420-425. Dec. 1934. 284.58 T192

"The data referred to herein were collected by the Division of Real Estate Taxation, a Federal project of the Civil Works Administration, organized within the Bureau of the Census. They are summarized in Table A...

"These data are herein considered from two aspects, viz., first, amounts, relations and distribution; second, trends as revealed in ratios, to indicate the course of both current and subsequent collections."

135. Zon, Raphael. Forestry and the agricultural crisis. Amer. Acad. Polit. and Social Sci. Ann. 142(231): 70-76. 1929. 280.9 Am34

The writer concludes:

"Thus, economic necessity dictates a way out of the dilemma of surplus idle land and shortage of wood. This economic process is inevitable... It should become the economic land and forest policy of the time. The acquisition of cut-over land by the Federal Government needs be expanded on a large scale. The states, instead of accepting grudgingly the tax-delinquent land and often doing nothing with it, should deliberately encourage this process and energetically apply themselves to making this land forest productive. The creation of the new public domain will help to relieve the agricultural distress only on the condition that the land is made to produce wealth - in this case, timber."

136. Zon, Raphael. Land use planning by the states. Jour. Farm Econ. 15(2): 236-242. Apr. 1933. 280.8 J822

Paper read at the 23rd Annual Meeting of the American Farm Economic Association, Cincinnati, Ohio, December 28, 1932.

It is pointed out that "The thing which has given impetus to land use planning in many states in the last few years is tax delinquency. Tax delinquency is turning back millions of acres of land into public ownership, and naturally the public agencies are beginning to wonder what they are going to do with it all."

137. Zon, Raphael. The new public domain. Old domain lands, stripped of their natural wealth, are coming home to roost in the shelter of public ownership. Amer. Forests and Forest Life 37(5): 261-264, 280. May 1931. 99.8 F762

"The land that is now reverting to public ownership for non-

payment of taxes is the same old Public Domain which the Government, just a few decades ago, parceled out as land grants to the states, corporations and individuals under various public-land laws. The states allowed most of the land they received from the Federal Government to pass also into private hands. These lands, stripped of their valuable natural wealth, are now being abandoned by their owners by millions of acres and are reverting to public ownership."

The extent of this abandoned and tax-delinquent land, the types of land included in it, the reasons for farm abandonment, the social effects of the problem, and the steps which have been taken to deal with it, are discussed. The author points out that "the only economic salvation for the millions of acres of tax-delinquent, abandoned and reverted lands lie in their reforestation, in their development for recreational purposes, in learning new uses for inferior trees on the cut-over land, in increasing the game and fish resources of the region, and in making it the playground for the people from the cities and surrounding territory."

## ALABAMA

138. Alyea, Paul. Land redemptions. Ala. Univ. School of Business Admin. Bur. Business Res. Mimeogr. Ser. 5, pt. 2, 43pp. [n. p., n. d.] 280.9 All no. 5, pt. 2

The title of this bulletin is Studies of Legislative Problems in Alabama.

"This report particularly is concerned with the problem of returning to the tax rolls, real estate which the State of Alabama has acquired at tax sales...part one of the report summarizes the legal provisions of the various states affecting tax delinquency, tax sales, and redemptions... Part two of the report consists of such information as could be gathered relating to the extent of the problem in particular states, as well as any special action on the problem taken by these states... Part three is a general statistical summary of the growth and the present status of the problem in the State of Alabama... Part four consists of tentative conclusions."

Tables show sales of land to state in each county of Alabama, 1927-1934; assessed value of real estate, state taxes levied, state taxes involved in land sales and assessed value of lands bid in, by counties, years ending Sept. 30, 1931, Sept. 30, 1932, and Sept. 30, 1934; total annual value of real property and total state taxes levied by counties, fiscal year ending Sept. 30, 1933; land redemption fees and assessed value of land redeemed, 1931-1934, by counties; ratio of land redemption fees to taxes involved on lands bid in by state, 1931-1934, by counties.

139. Clark, Carl M. Rural property tax problems in Alabama. Ala. Agr. Expt. Sta. Bul. 247, 64pp. Auburn, 1940.

A large part of this study is given over to rural property tax delinquency, pp. 15-21, discussing its nature and extent in

Alabama and factors associated with it; and sale of rural property for taxes, pp. 21-31, including the nature and extent of property thus sold, the factors associated with tax sales, and the market for tax-sold properties. Numerous tables and maps are given in the text, and the tables in the appendix give statistics by counties, 1928-1932, for: number of rural real estate properties tax-delinquent; acres of rural real estate tax-delinquent; delinquent taxes on rural real estate; rural real estate properties sold for taxes; taxes due on rural real estate sold for taxes; and acres of rural real estate sold for taxes.

140. Institute for government research, Washington, D. C. Report on a survey of the organization and administration of the state and county governments of Alabama, submitted to Governor B. M. Miller by Institute for government research of the Brookings institution. 5v. Washington, D. C., 1932. 280.006 In7

Ch. XLVIII, v. 4, pp. 261-299, Property Taxation: Administration, Rate Determination and Collection, describes procedure with regard to delinquent property taxes, redemption process, tax sales as a collection device and administration of State tax lands. Among the recommendations at the end of the chapter are the following:

"18. That property be sold for taxes only as a last resort, and that the statutes governing tax sales be so drafted as to eliminate complicated technicalities and convey a valid title to the purchasers of property at tax sales.

"19. That the office of tax collector be abolished, that his clerical functions be transferred to the proposed county accountant, and that his law enforcement functions be transferred to the sheriff.

"20. That the administration of 'lands bid in' by the state at tax sales be transferred from the land agent in the office of the State Auditor to the proposed Bureau of Property Taxes in the Department of Taxation until the redemption period has expired and title has been conveyed to the state.

"21. That tax delinquent lands to which the state acquires title upon the expiration of the redemption period be turned over by the Department of Taxation to the proposed Department of Forestry for disposition and administration."

141. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 31 Alabama counties, 1928-33. 14pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [6th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Alabama..."

The counties studied were Autauga, Baldwin, Barbour, Bullock,

Chambers, Cherokee, Chilton, Choctaw, Clark, Colbert, Covington, Crenshaw, Dallas, De Kalb, Escambia, Fayette, Franklin, Houston, Jefferson, Lamar, Lawrence, Mobile, Monroe, Morgan, Perry, Randolph, St. Clair, Talladega, Tallapoosa, Tuscaloosa, and Wilcox.

## ARIZONA

142. Arizona. State tax commission. Biennial report, 9th-15th, 1927/28-1938/40. 7 nos. [1928-1940] 252.05 T19

Each of these reports contains some material on delinquent taxes as follows:

9th, 1927/28: the delinquent tax situation and suggestions for changing the legislation regarding it, pp. 16-17. A table, p. 17, shows percentage of increase and decrease in delinquency by counties since 1926, and, p. 19, the delinquent tax statement as of June 30, 1928.

10th, 1929/30: has a table, p. 19, showing the percentage of increase and decrease in delinquency by counties since 1928, and, pp. 20-21, delinquent taxes as of June 30, 1928, and June 30, 1930.

11th, 1931/32: gives, pp. 12-13, delinquent taxes as of June 30, 1931 and June 30, 1932, by counties.

12th, 1933/34: discusses the seriousness of delinquencies, pp. 8-9, and gives figures, p. 19, as of June 30, 1934.

13th, 1935/36: has a table showing delinquent taxes as of June 30, 1936, by counties, p. 17, and notes the serious rise in delinquency, pp. 5-6.

14th, 1936/38: contains a statement on delinquent taxes 1933 and prior to 1937, p. 13.

15th, 1938/40: contains a statement as of June 30, 1939, by counties, including 1934 and prior to 1938, and as of June 30, 1940, including 1935 and prior to 1939, pp. 12-13.

143. Delinquent taxes decrease. Arizona Taxpayers' Mag. 28(1): 8. Jan.-Feb. 1941.

Discusses and gives a table showing Delinquent Property Taxes in Arizona (Including State, County, City and School District Taxes), by counties, outstanding June 30, 1940 with comparative figures for 1936 to 1939.

Earlier and similar reports are included in the Arizona Taxpayers' Mag. 26(5): 7, Sept.-Oct. 1939; 25(5): 8, Sept.-Oct. 1938; 24(5): 3, Sept.-Oct. 1937; 23(6): 7-8, Nov.-Dec. 1936; 23(1): 7, Jan.-Feb. 1936; 21(3): 8, May-June 1934; 21(2): 5-6, Mar.-Apr. 1934; 19(11): 6-7, Nov. 1932; 18(9): 5-6, Sept. 1931; 18(1): 3-4, Jan. 1931; 15(11): 7-8, Nov. 1928.

144. McCracken, O. O., and Arpke, Frederick. The general property tax structure and irrigated agriculture in Pinal county, Arizona. 44pp., processed. Washington, D. C., U. S. Department of agriculture, Bureau of agricultural economics, March 1941. 1.941 F5G28

Tax Delinquency, pp. 11-14, brings out acreage delinquent, status of tax sale certificates, cause of delinquency and virtual inevitability of delinquency on grazing area of Pinal County. A lengthy footnote outlines tax-delinquency procedure and statutory provisions in connection with it. Tables show total taxes levied and amounts delinquent for all taxing units as of March 1940, for years 1931-38 and total taxes levied and amounts and percentage delinquent by type of taxing units as of March 1940, for years 1931-38. It is pointed out that "Little doubt remains that lands and agricultural property as a class account for a high percentage of the total delinquency outstanding."

145. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in four Arizona counties, 1928-33. 13pp., processed. Washington, D. C., 1935. 1.9 Ec78Tds [10th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Arizona..."

The counties studied were Greenlee, Maricopa, Pima, and Yavapai.

## ARKANSAS

146. Arkansas Tax moratorium law declared invalid. Natl. Munic. Rev. 24(5, whole no. 227): 276. May 1935. 280.8 N21

The entire item is quoted below.

"In a decision of April 1, the United States Supreme Court declared the Arkansas 1933 tax moratorium unconstitutional. This act substantially reduced charges, and its general effect was to allow owners to remain in charge of tax delinquent property and redeem it at the tax sale price two years after the sale was held.

"The decision is also held by competent attorneys to invalidate three other moratorium acts passed later in 1933, even more favorable in their terms than the act specifically condemned."

147. Brannen, C. O. Causes and effects of tax delinquency. Ark. State Planning Conf. Proc. 1934: 118-126. Little Rock [1934] 280.7 Ar43

Discusses the causes of delinquency, the problem of tax titles, the effect of continued delinquency, and cost of handling delinquency. A table shows acreage delinquent by counties in Arkansas, 1928-1933.

148. Brannen, C. O. Drainage and levee districts. Ark. Agr. Expt. Sta. Bul. 323, p. 49. Fayetteville, 1935.
This bulletin, which is also the 47th annual report (1934-35) of the Station, gives brief figures on tax delinquency in rural drainage and levee districts for 1928 and 1933.

149. Brannen, C. O. General property tax delinquency. Ark. Agr. Expt. Sta. Bul. 386, pp. 93-94. Fayetteville, 1940.
A brief report on a study of the rate of property tax delinquency by counties given in the annual report of the Station for 1938-39.
Earlier reports are given in Bul. 337, p. 65 (report for 1935-36); 351, p. 81 (report for 1936-37); and 368, p. 100 (report for 1937-38).

150. Brannen, C. O. The new State land policy. Ark. Farmer 41(5): 6, 14. June 1939. 6 Ar42
Gives the essential features of Act no. 331 of the Acts of 1939 (Arkansas) fixing a definite policy for the disposal of state-owned lands acquired through tax forfeiture.

151. Brannen, C. O. Tax delinquency in Arkansas. Southwest. Social Sci. Quart. 15(3): 201-209. Dec. 1934. 280.8 So82
This article is concerned with the tax delinquency situation in Arkansas, including causes of delinquency and cost of handling tax delinquent records.

152. Brannen, C. O. Tax delinquent rural lands in Arkansas. Ark. Agr. Expt. Sta. Bul. 311, 63pp. Fayetteville, Ark., 1934.
Tables, charts and maps show the increase in "tax-troubled" lands which in 1933 was 31.6 per cent of the land area of the State. In conclusion the author writes:
"The causes of delinquency, in addition to the effects of the depression, lie chiefly, it is believed, in deficient tax titles and indifferent tax administrative practice... In Arkansas in the last 50 years one after another of minor technicalities in tax procedure has been interpreted as invalidating a tax title. Minor errors and omissions in the tax record, in advertising delinquency, in oaths of office, or other requirements remotely relating to taxation may be used in the courts to successfully defend the original owner's title. Moreover, the taxpayer may allow his land to forfeit to the state and re-purchase it at $1 per acre or 'donate' it from the state and save 3 years' taxes.
"The administration of tax laws is commonly weak. Remitting delinquent penalties and costs may be used to further political ends. Lands forfeited to the state, after the 2-year redemption period, may not be certified to the state. The state has been negligent in enforcing the law in this respect. The use of legal means to enforce collection of personal property taxes is practically unknown in the state. The result is that the payment

of taxes has become to an extent voluntary. Assessed valuations are highly variable in relation to true value, which brings about tax resistance on the part of those suffering discrimination.

"Deficient tax titles and indifferent administration, to the extent that they account for delinquency, suggest their own remedies. The law should be revised in such a way as to eliminate all technicalities that now are used to invalidate tax titles... The state government should assume more fully the responsibility now upon it, by requiring the counties to enforce promptly all tax laws in both assessment and collection of taxes and in certifying forfeited lands to the state. The privilege of purchase or donation from the state by the original owner should be removed, at least for a number of years.

"Payment of taxes in quarterly installments and setting the final date of payment in the fall, authorized in 1934, will make taxpaying easier for all salaried groups and for some types of business. Reduction in penalties and costs, or permitting the counties to waive or remit them, would be disastrous from the point of view of delinquency. No remedies that can be devised will be as effective in reducing delinquency as revision to safeguard tax titles and strict enforcement of all tax laws."

153. Craig, Ronald B., and Hall, Orville J. Tax delinquency of forest land in Arkansas, 1932-1933. Ark. Agr. Expt. Sta. Bul. 340, 70pp. Fayetteville, 1937.

Literature, pp. 69-70.

"The general problems, basic in...[the problem of what to do with tax-forfeited lands] are (1) to prevent forfeiture of land that can, under proper private management, return a reasonable amount of revenue to its owner, and (2) to provide practical means of handling and using lands that have been forfeited to state ownership through tax delinquency because private enterprise has failed or refused to develop them on a profitable basis...

"The purpose of the study has been to prepare and recommend practical measures for handling and using tax-forfeited lands in Arkansas. To accomplish this purpose, it was necessary to determine the location, extent, character, and status of tax-forfeited and tax-delinquent lands in representative counties; the causes of delinquency, particularly as they relate to forest lands; and the utility of tax-forfeited land for forest production...

"Four counties were studied intensively. They were selected on the basis of their forest types and the extent of their delinquency for the past 5 years... These counties...were: Little River...Washington...Johnson...Lee..."

Maps show the location of tax-delinquent land in these counties.

154. Gile, Bueford M. Policies with respect to state lands need revision; Arkansas passes progressive legislation. La. State Univ. Dept. Agr. Econ. and Agr. Ext. Serv. La. Rural Econ. 1(3): 31-33. July 1939.

"In general, lands coming into the possession of a state as a result of tax reversion are sold in due time without regard to their best use and, prior to sale, very little attention of any kind is given to them. These lands may be sold for farming without regard to the quality of the land or the amount of land required for a family-sized farm, and the price is likely to be the accumulated taxes and legal penalties regardless of whether this total has any relation to the value of the land...

"Because of the widespread interest in a better use of both private and state lands, Act No. 331 of the Arkansas legislature approved March 16, 1939, is worthy of our attention. This is an act to establish a state land policy and to provide for the administration and disposition of state-owned land."

155. Hall, Orville J. Policy for use of state-owned land in Arkansas. Jour. Land & Pub. Util. Econ. 16(4): 470-474, Nov. 1940. 282.8 J82

"Research Paper No. 679, Journal Series, University of Arkansas."

Following a brief discussion of the earlier policy for alienating state-owned land in Arkansas and its effects, the writer describes the provisions of Act 331 of 1939, which provides that the Commissioner of State Lands may request inspection, classification and appraisal of state-owned or tax-forfeited land. Lands may be classified as agricultural or non-agricultural, they are to be sold at an appraised value, and the area donated is to be adjusted to the needs of the applicant. The writer urges the additional need of legislation giving the State a clear title to tax-forfeited land.

156. Hall, Orville J. State-owned land in Arkansas. Ark. Agr. Expt. Sta. Bul. 370, 34pp. Fayetteville, 1939.

"The purpose of this report is to show the operation of the present methods of certification of land to the state and redemption, donation, and sale by the state for the period of the study [1928-1937], to provide a background for studying the statutes bearing on these practices, and to provide information which will assist in determining a sound, long-term policy for the use of state-owned land in Arkansas." - p. 6.

The writer points out that "Analysis of certifications of land to the state and movement of state-owned land to private ownership shows (1) the need for changes in procedure on foreclosure of tax-forfeited land to give the state a clear title, and (2) the desirability of a policy for disposing of state-owned land according to the uses for which it is best suited." - p. 33.

Contains the following tables: Inventory of state-owned land as of January 1, 1934, with net accumulation by years, 1929-1933; Inventory of state-owned land with net certifications and total redemptions, donations and sales, by years, 1929-1933; Inventory of state-owned land by counties as of January 1, 1934 with net accumulations by years, 1929-1933; Land certified to the state for tax forfeitures, 1927-1931, as of January 1, 1934; Number of tracts and amount of forfeited land not certified and certified which were listed under faulty descriptions, for selected counties, 1932; Amount of certified state-owned land redeemed, 1928-1937; Amount of certified state-owned land redeemed under Act 2 of 1933, by year of forfeiture; Amount of tax-delinquent land cleared by redemptions under Act 2 of 1933 in 28 selected counties; Average cost per acre for redeeming certified state-owned land, 1928-1933, and average tax per acre for which the forfeitures occurred; Amount of state-owned land for which donation applications were granted, 1928-1937; Disposition of state-owned land for which donation applications were granted, 1927-1930, as of January 1, 1934; Amount of state-owned land sold, 1928-1937; Itemized cost of purchasing state-owned land, 1928-1933; Tax-delinquent and redeemed, forfeited but not certified, and certified state-owned land classified according to tillable and woodland for selected Eastern Arkansas counties, 1933; and Status of title and desirability of state-owned land for donation, 1938.

157. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 16 Arkansas counties, 1927-33. 13pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [21st]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Arkansas..."

The counties selected for study were Arkansas, Ashley, Boone, Bradley, Cleveland, Drew, Garland, Grant, Hempstead, Independence, Johnson, Lonoke, Marion, Phillips, Polk and Prairie.

## CALIFORNIA

158. Ball, Carleton R. What has happened to our land? In California. State Chamber of Commerce. Land Use Planning; a series of radio talks presented in the "March of progress" program... radio station K.P.O. - San Francisco, California...June 27-September 11, 1934. 5pp., processed. [San Francisco, 1934] 282 C122

Includes brief discussion of the types of lands being abandoned, what happens to them, and their extent. Abandoned land is "land on which the owner no longer will pay taxes."

159. Bridges, Robert L. Effect of tax deed upon previously existing tax and assessment liens. Calif. Law Rev. 21(4): 376-383. May 1933. Libr. Cong. Law Div.

"The absolute equality of tax and assessment liens of counties, municipalities, and irrigation and other special districts, seems to be definitely established by the decision of the Supreme Court of California in La Mese, Lemon Grove & Spring Valley Irrigation Dist. v. Hornbeck, holding that tax and assessment liens of various political subdivisions remain valid and enforceable encumbrances on the land after a tax deed has issued to the subdivision whose period of redemption first expires."

160. California. State controller. Biennial report, 1928/29-1929/30 to 1936/37-1938/39. 5 nos. Sacramento, 1931-[1939] 252.09 C76

Statement no. 39 in each volume is a Statement of Sales and Redemption of Land for Delinquent Taxes for the fiscal years covered by the report.

161. California. State planning board. Tax delinquent land in California; a review of the problem and a plan for its solution - 1938. 89pp., processed. Sacramento, 1938. 280.7 C12T

This final draft of a report on tax delinquent land in California incorporates the findings of earlier reports of the Board on the subject. Mr. Harrold English, chairman of the Board, states in the letter of transmittal that "this report embodies a plan for the more efficient, systematic classification and management of those lands which presumably are private but which no longer bear their fair share of the local tax burden."

Pt. I is the Introduction which contains the following subheadings: Taxes and taxation; Real property; Types of land tax delinquency; Local government and tax delinquency; The interest of the state; Tax delinquency and land use.

Pt. II, discusses the Research programs of various agencies, both State and national.

Pt. III gives a summary of the legal provisions, with charts showing the procedure for occurrence of delinquency, sale to the State, redemption, sale at public auction, deeding to the State, and, sale by the State.

Pt. IV gives facts and findings and contains charts showing Sales to the State and Redemptions of tax delinquent lands, annually, 1907-1937; Yearly distribution of tax deeds held by the State in 1937; Sales of tax delinquent land by the State, showing receipts and number of sales 1906-08 to 1934-36; Rental of tax deeded land by the State 1920 to 1937; and, Penalties & interest after eight years delinquency, 1870-1940. A map, p. 47, shows tax deeds held by the State, 1937 in various counties. Tables give for each county the number of tax deeds held by the State in 1937, and the tax deeded land in acreage and sub-

division property held by the State in 1934; for cities over 50,000 population, tax delinquency, 1930-1938; for the State as a whole, rural tax delinquency, 1928-1933; potential profits from 8 years of tax delinquency.

Pt. V contains the proposed plan and recommendations. The plan is presented in chart form on p. V.

Excerpts from the section "Facts and Findings" are printed under the title "Tax Delinquent Land. Findings of Planning Board Outlined," in Tax Digest 17(9): 296-298, 316-321. Sept. 1939. 284.58 T192

162. California tax system, as at September 1, 1937. Tax Digest 15(8): 264-265, 274-276. Aug. 1937. 284.58 T192

Delinquent taxes, pp. 275-276, briefly outlines the procedure with regard to delinquent taxes in California and the emergency legislation passed "Because of widespread tax delinquency accompanying the recent business depression," and which prohibits public sale of tax delinquent property until February 1, 1939.

163. Commonwealth club of California. Land-use planning for California? Commonwealth Club. Calif. Trans. 33(5): 191-231. Dec. 13, 1938. 280.9 C732

The Commonwealth, v. 14, no. 50, pt. 2.

Planning the Future of California Agricultural Lands (Report of Agriculture Section), by Henry E. Erdman, pp. 194-210. Brings out the effect of taxation on land use, pointing out that methods of handling tax delinquent lands are not satisfactory and making recommendations (pp. 196-197). Recommendations (Results of Mail Ballot of Section Membership) deal, p. 202, with lands reverting to the state.

The Minority Report, by J. Rupert Mason, cites the report on tax-deeded land issued by the California State Planning Board, pp. 213-214, and states that "it is possible to plan the orderly use of our agricultural lands in California by the enactment of well considered tax legislation."

164. Gindick, Franklin, and Davisson, Malcolm M. Tax delinquency in California. Calif. Univ. Bur. Pub. Admin. 1939 Leg. Prob., no. 14, 63pp., processed. Berkeley, Mar. 28, 1939. 280 C1222 1939 no. 14

List of references, pp. 46-47.

"It is the purpose of this report to summarize the principal facts of the tax-delinquency problem in California; to set forth some of the fundamental developments that have created the problem; and to outline the legislation, remedial measures, and proposals that have been resorted to by California, other states, and tax-research groups in the solution of this public problem." - Introduction, p. 3.

Partial contents: Introduction; Principal aspects of the problem in California (including: Extent of tax delinquency

in California, Causes of tax delinquency, Principal factors which affect the problem); Tax collection procedure in California and other states; Emergency legislation passed by the state governments to remedy the situation (including Types of tax moratoria, and The effects of emergency legislation on tax delinquency); Some permanent legislative plans for the elimination of tax delinquency (Tax receiverships, Private financing of delinquent tax payments, Savings accounts for taxpayers, The administration of tax reverted lands, and Tax collections under the Model Tax Collection Law); Appendix - Tax delinquency legislation and recent legislative indulgences to delinquent taxpayers, by states, 1930-1936 [tables].

165. Jones, Hayden F. Tax deeded properties. Procedure in renting outlined. Tax Digest 16(7): 227-229. July 1938. 284.58 T192
"The law of California provides that when a taxpayer becomes delinquent in his taxes the property involved is sold to the State and, if not redeemed within five years, the deed passes to the State. With this the law also provides that the rental value goes with the deed." This article discusses the reasons for delinquencies, the work of the Controllers' Redemption Department, the agents employed to manage properties and their compensation, the kinds of tax deeded properties, the process of management, rental arrangements, procedure with unredeemed and abandoned properties and property returned on redemption, property in special assessment districts and property redeemed in Los Angeles County.

166. Palo Verde valley has heavy tax delinquencies. Tax Digest 8(10): 359-360. Oct. 1930. 284.58 T192
"The census of 1930 shows that Blythe [Riverside County in the Palo Verde Valley] lost nearly 40 per cent of its population... Only twenty-five thousand out of forty-thousand acres are under cultivation. Fifty-five per cent of the tax list in the Palo Verde School District is delinquent. Taxes average from $18 to $20 per acre... Blythe seems to be on the way to becoming just another ghost town in California."

167. Peterson, George M. Rural tax delinquences in California; a summary of the data collected by the Federal civil works administration (project - Federal F. 6, State S. L. F. 119) under the supervision of the Bureau of agricultural economics, United States Department of agriculture, and the Giannini foundation of agricultural economics. Giannini Found. Agr. Econ. Mimeogr. Rpt. no. 38, 7pp. [Berkeley, Calif., 1934] 281.9 G34M no. 38
Contains thirteen tables giving statistics on tax delinquency on properties three acres and over and redemption or purchase of such properties, chiefly for the years 1928-1933.

168. Riley, Harry B. Tax-deeded lands: $7,500,000 returned to tax rolls. Tax Digest 18(11): 373-374. Nov. 1940. 284.58 T192
A brief article describing the effects of moratoria upon the delinquency situation in California, the results of over-bonding, procedure for sales of tax-deeded lands, acquisition of properties by the State and their return to private ownership and the assessment rolls.

169. Smith, William G. New approach to tax delinquency; California establishes administrative agency to aid public use or disposal of tax-abandoned lands. Amer. City 55(6): 85, 87. June 1940. 98.58 Am31
"Based on studies and findings from a two-year investigation by the State Planning Board, this law, among other things, provides a three-member Land Classification Commission to classify all tax-deeded land in the state. The rentals from tax-deeded lands will pay the administrative expenses. The Commission works in cooperation with the State Controller and with other administrative officers." Provisions of the law and the results anticipated from it are given.

170. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 15 California counties, 1928-32. 11pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [41st]
"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of California..."
The counties selected for study were Butte, Calaveras, DelNorte, Eldorado, Fresno, Humboldt, Imperial, Lake, Mendocino, Nevada, Placer, Santa Clara, Sonoma, Tulare, and Ventura.

## COLORADO

171. Collins, Clem Wetzell. Taxes and the taxpayer; how serious is the tax situation in Denver and the state? 124pp. [Denver, Welch-Haffner printing co.] 1931. 284.5 C69
Notes briefly, pp. 56-58, the sales procedure for delinquent real estate, interest rates on tax sale certificates, and redemption from tax sale of property.

172. Colorado. Tax commission. Annual report...23rd-28th, 1934-1939. 6 nos. Denver, 1935-[1940?] 252.11 T19
Each issue gives figures for percentage of current and previous tax collections by counties. Earlier reports (1932-1933) include very brief statements on the delinquent tax situation. Tables do not include anything before the 1933 levy.

173. Ingram, Tolbert R. Year book of the state of Colorado...1933/34-1939/40. 4 nos. Denver, Bradford-Robinson print. co. [1934-1940?] 252.11 C714

These volumes contain statistical data for percentage of taxes collected, by counties.

The volume for 1933/34, contains, in addition, statistics on Farm Tax Delinquency in Twenty Agricultural Counties in Colorado, by G. S. Klemmedson, pp. 276-277, and Farm Tax Sales in Twenty Agricultural Counties of Colorado, 1920-1933, by G. S. Klemmedson, pp. 278-279 (both from Federal CWA Project No. F-6, Bureau of Agricultural Economics and Colorado Agricultural Experiment Station).

174. Jensen, Jens Peter. Survey of Colorado state tax system...made under the auspices of the Denver Chamber of commerce, with the assistance of a voluntary council composed of representatives of chambers of commerce and other commercial organizations over the state acting in an advisory capacity at the invitation of the Taxation committee of the Denver Chamber of commerce. 223pp. [Denver, Colo., Denver Chamber of commerce, 1930] 284.5 J45

Sect. III, Ch. VIII, pp. 125-135, Delinquent Property Taxes, contains the statement:

"A questionnaire was sent, through the courtesy of the Colorado tax commission, to the treasurer of every county in the state requesting data showing the extent of the delinquency, the procedure in dealing with delinquent property, and remedies suggested."

Reference is made as well to the causes of delinquency.

Tables show percentage of taxes collected, percentage of property advertised for sale, percentage of property on which taxes were paid after advertising but before sale, 26 counties; percentages purchased by firms organized to handle tax certificates, and by firms or persons not organized for that purpose, 28 counties; percentages taken by county, 28 counties; correlation of percentage of taxes collected and percentage of value of tax certificates that had to be taken by counties; percentage sold for taxes and redeemed by the owner, 25 counties; tax deeds issued during 1929; percentages of delinquency caused by carelessness, inability to pay and taxation so high as to make property not worth holding.

This report is summarized in: Jensen, Jens P. Survey of Colorado State Tax System. Synopsis. 23pp. [Denver, Colo.] Denver Chamber of commerce, 1931. 284.5 J45 Synopsis. See page 18 for the summary on Property Tax Delinquency.

175. Klemmedson, G. S., and Gentry, C. C. Outline of Colorado tax laws for farmers and ranchmen. Colo. Agr. Expt. Sta. Bul. 355, 17pp. Fort Collins, 1929.

Sets forth the state law, pp. 11-13, as it relates to the collection of taxes, the penalties for delinquency, the sale procedure of real estate delinquent for taxes, and its redemption.

176. Klemmedson, G. S. State and local tax revision in Colorado. Colo. Agr. Expt. Sta. Bul. 398, 124pp. Fort Collins, 1932.
The problem of tax delinquency in Colorado is discussed, pp. 4 to 9. A chart shows the percentage of taxes uncollected by counties in 1930. A table gives the percentage of taxes collected by counties 1926 to 1930. A map of Weld County shows land tax delinquent for the 1932 collection.

177. Klemmedson, G. S. Tax delinquency growing problem in Colorado. West. Farm Life 35(2): 3, 13. Feb. 15, 1933. 6 R153
"Careful planning and prompt action is necessary to keep tax sales and mortgage foreclosures from reaching dangerous proportions in Colorado farming districts. In spite of the large reductions in property taxes in Colorado within the past two years the percentage of tax delinquency is on the increase. Property taxes have become so burdensome that the tax has become difficult if not impossible to collect in many sections of the state."
A short table gives the "percentage of taxes levied that were collected" from 1926-1930. Numerous other statistics, including those on tax delinquency, are given in the text for the various counties.

178. Pevehouse, H. M. Natural and economic factors which affect rural rehabilitation in the high plains area of eastern Colorado (as typified by Cheyenne county, Colorado). U. S. Works Prog. Admin. Social Res. Div. Res. Bul. K-6, 38pp., processed. [Washington, D. C.] July 1936. 173.2 W89Rek
At head of title: Resettlement Administration.
Contains a brief statement of the tax levy and the percent of tax delinquency in this county, p. 16.

179. Spalding, George. Colorado tax system. Tax Digest 11(9): 317-319. Sept. 1933. 284.58 T192
Includes a brief section relating to delinquent property, tax procedure, and penalties.

180. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in four Colorado counties, 1928-33. 13pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds[4th]
"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Colorado."
The counties selected for study were Larimer, Lincoln, Washington, and Weld.

## CONNECTICUT

181. Buttrick, Philip Laurance. Public and semi-public lands of Connecticut. Conn. State Geol. and Natural Hist. Survey. Bul. 49, 151pp. Hartford, 1930. 282 B98
Methods of Public Land Acquisition, pp. 14-16, includes a brief discussion of acquisition of lands for non-payment of taxes.

182. Clarke, G. B. Tax delinquency. Conn. Agr. Col. Ext. Serv. Econ. Digest for Conn. Agr. no. 52, pp. 410-411. Storrs, May-June 1934. 275.28 Ec7
"The CWA project involving a study of farm tax delinquency, farm land transfers and tax sales was begun about January 1, 1934, and still continues...
"When this material is analyzed it will be possible to determine the total farm delinquency in Connecticut and the rate of increase from 1928 through 1933."

183. Connecticut. Tax collectors' association. Proceedings of the first regular annual meeting...held on March 16, 1936. Conn. Tax Commr. Taxation-Doc. 271, 72pp. [Hartford, Conn.] 1936. 284.59 C76 1st, Mar. 16, 1936
Collection of Back Taxes, by David Goldstein, pp. 19-22, is a brief discussion of delinquent tax collection methods.

184. Connecticut. Tax collectors' association. Proceedings of the third regular annual meeting...held on March 16, 1938. Conn. Tax Commr. Taxation-Doc. 285, 57pp. [Hartford, Conn.] 1938. 284.59 C76 3d, 1938
Partial contents: Foreclosure of tax liens, by Arthur R. Thompson, pp. 15-16 (Gives the costs entailed by foreclosure and the time required to foreclose the lien); Sale of real estate for taxes, by Frederick L. Phelps, pp. 17-22 (Outlines the tax sale procedure); and The collection of taxes in Connecticut and elsewhere, by George B. Clarke, pp. 34-40 (Brings out the principles which should govern in tax collection and cites the conclusions by the Committee on Tax Delinquency of the National Tax Association).

185. Connecticut. Tax commissioner. Information relative to the assessment and collection of taxes...[1929-1939]. Conn. Tax Commr. Taxation-Doc. 236, 238, 249, 253, 260, 266, 272, 280, 288, 291, 293, 11 nos. Hartford, 1930-1940. 251.13 T191 1929-1939
Each issue contains data on taxes collectible and percent collected on the property tax by towns in each county, and beginning with the 1932 volume there is a discussion of the situation with regard to the uncollected property tax.

186. Connecticut. Tax commissioner. Report, 1931/32-1933/34, 1937/38. Conn. Tax Commr. Taxation-Doc. 252, 262, 287, 3 nos. Hartford, 1933-1939. 252.13 T19R

1931/1932. Collection of Local Taxes, pp. 14-18, takes up the problem of delinquency, pointing out that the problem of first importance "is to restore property with respect to which no taxes were paid in 1930 and prior thereto to the list from which tax moneys may be obtained in immediate and future years." Recommends the setting up of local commissions to deal with the problem.

1933/1934. Gives changes in legislation regarding local tax collections and delinquent taxes, pp. 11-13.

1937/38. Contains proposals for legislation including the law relating to sale of real estate for taxes, p. 33.

187. Connecticut. Tax commissioner. Tax collection legislation of 1931. Pts. 1-2, various paging. Conn. Tax Commr. Taxation-Doc. 243, 247, 2 nos. Hartofrd, 1931. 284.5 C76T

Pt. I, by William H. Blodgett, 29pp. Discusses and quotes from Sect. 232a (Sect. 13, Ch. 293, Public Acts of 1931 - Foreclosure of lien) pp. 9-10. Also discussed are Sect. 233a (N) "relating to the transfer of uncollectible taxes to the suspense tax book and sect. 236a(N) relating to the reports of tax collectors" and providing for reports on uncollected taxes.

Pt. II, by William H. Blodgett, 42pp. Explains in detail the 1931 law with regard to tax collection and delinquency of the property tax. Points out in the conclusion that:

"There are three general methods...by which overdue taxes may be collected. In the first method an overpowering incentive is given to the tax debtor to promptly pay his taxes by the charging of high interest rates and penalties as soon as the taxes become past due. In the second method a powerful incentive is given to the tax debtor to pay his taxes on or before a given date because it is necessary for the collector immediately after that date to sell the property represented by such taxes. In the third method a powerful incentive is given to the tax collector to collect all unpaid taxes by a certain date by the provision that on that date he must make full settlement of all taxes with his community and that he must himself pay into the municipal treasury all taxes which could have been collected and were not collected.

"The new Connecticut collection statute contains some of the elements of all three."

188. Connecticut. Temporary committee to study the tax laws of the state and to make recommendations concerning their revision. Report submitted to the governor, November 9, 1934. 642pp. Hartford, 1934. 284.5 C763R

Ch. XI. The General Property Tax: Collection, pp. 313-341, discusses the present law relating to the collection of delinquent

taxes and the foreclosure of liens upon real property, and considers the growth of delinquency, its causes and proposed remedies. Recommendations are made.

A 99-page Summary of this report was also published in 1934, and deals with collection of the delinquent property tax, pp. 46-52. (284.5 C763)

189. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 139 Connecticut towns, 1928-33. 11pp., processed. Washington, D. C., 1935. 1.9 Ec78Tds [29th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Connecticut."

## DELAWARE

190. Delaware. Governor's advisory commission on the study of county government and taxation. County government and taxation in Delaware; a report. 80pp. Dover, 1932. 280.015 D372

Discusses, pp. 42-43, the seriousness of the delinquent tax situation, and recommends, p. 11, more effective collection of delinquent taxes by "(a) making this the direct duty of the Receiver of Taxes and County Treasurer, (b) the elimination of delinquent tax collectors, and (c) compulsory publication of lists of delinquent taxes."

191. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in Kent and New Castle counties, Delaware, 1928-33. 6pp., processed. [Washington, D. C., Feb. 12, 1935] 1.9 Ec78Tds [1st]

This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics assisted by the Agricultural Experiment Station of Delaware.

## FLORIDA

192. Campbell, A. Stuart. The land problem in Florida. Amer. Forests and Forest Life 40(1): 26-27, 46. 1934. 99.8 F762

"Eleven million acres or almost one-third the land area of Florida is tax delinquent. What is the answer to this critical problem? The author...analyzes the situation after an extended study of state conditions and state needs. Solution, he holds, demands recognition by the people of the state that the major portion of Florida's land can be restored to productivity only through forestry. The sooner they begin planning to this end, he concludes, the sooner prosperity will be assured." - Editor's Note.

193. Campbell, A. Stuart. Studies in forestry resources in Florida. 1. Timber conservation. Fla. Univ. Bur. Econ. and Business Res. Pubs. Econ. Ser. v. 1, no. 3, 113pp. [Gainesville] 1932. 280.9 F662

The author was assisted by Ernest W. McCracken.

General bibliography and unpublished data, pp. 112-113. References at end of chapters.

Ch. VII. Taxation of Forest Lands, pp. 75-89, brings out the seriousness of the forest land tax delinquency in four states, pointing out that it is unsatisfactory "for the state that has to take over tax delinquent forestry lands." Tax remedies are outlined as they exist in various states, as well as measures dealing with tax delinquent lands. Suggests as a possible solution for Florida delinquent cut-over lands, the issuance by the state of bonds to finance reforestation and fire-protection.

194. [Elliot, Fred C.] Land recovery act proposed. [Florida] planning board submits comprehensive measure prepared by Fred C. Elliot. Fla. State Planning Bd. Planning Digest 1(3): 10-14. Nov. 1936. 280.7 F66P

"Gives the title and a digest of this proposed act, the principal purposes of which are: 1. To provide a way by which the owner can recover his tax delinquent property with tax liens satisfied and title clear at minimum cost and upon easy terms. 2. To provide a way by which property not taken back by the owner can be protected and improved by the State until values are restored thereon which will justify such property again passing into the hands of private owners with sufficient revenue producing capacity to enable such property to yield a reasonable income. 3. To provide a way by which the States, the County, and other taxing agencies, if any there be, having a tax equity in the property, can be paid to the maximum extent within the ability of the property to pay, and as may be compatible with effectuating 1 and 2." - Agricultural Economics Literature, 1937.

195. Elliot, Fred C. The problem of tax delinquent lands. <u>In</u> Southeastern planning conference. The importance of planning in the Southeast. Proceedings of the Southeastern planning conference, Oct. 12 and 13, 1936. pp. 85-92. 280.7 So829 1936

The author points out the importance of the problem of delinquent tax lands in Florida and urges that careful consideration be given to the question of legislation which would provide for a definite time limit for redemption of delinquent property and would provide for vesting the State with title to lands not redeemed. The proposed legislation would also permit the State to sell such lands and grant a new title to the purchaser.

196. Florida. Comptroller. Report...1927/28-1932/33. 6 nos. Tallahassee, 1928-1933. 252.17 C73R

Each issue contains a Statement Showing Valuation of Real Estate for the current period, including value and acreage of land sold to the State for taxes, by counties.

197. Florida. Special committee on taxation and public debt. Report. 188pp. [Tallahassee, 1935] 284.5 F662

Ch. V, The Taxation of Property, pp. 78-126, contains a description of Florida tax collection machinery and procedure (including the provisions of the Tax Foreclosure Law of 1929, the Gomez Installment Redemption Act of 1931, and the Futch Law of 1933), the factors interfering with tax collection, the extent of delinquency and its underlying causes.

In the Summary and Recommendations, it is stated, p. 7, that "Delinquency is more serious in Florida than in any other of forty-five states in the union. Cities collected scarcely half their taxes. About one-half of the land area of the state is covered by tax certificates representing delinquent taxes...

"Special emphasis needs to be placed upon the improvement of the collection machinery. The errors and insolvency reports should be more carefully audited; the period during which taxes are not delinquent should be shortened; and the complicated procedure for tax redemption should be simplified. Direct sale of property for non-payment of taxes and the issuance of clear titles in tax sales are urgently needed."

198. Florida. State planning board. Summary report, March 7, 1934-December 31, 1936. 96pp. Tallahassee [1937] 280.7 F66S

Bibliography, pp. 95-96.

Tax-Delinquent Lands, pp. 10-11, notes the extent of delinquency, types of land tax-delinquent, and the purposes of the proposed Land Recovery Act submitted to the State Planning Board by Mr. Fred C. Elliot.

199. Florida Citizens finance and taxation committee. Final report... submitted to Governor Doyle E. Carlton, members of the legislature of 1931 and the people of Florida. April 1, 1931. 43pp. [n.p.] 1931. 284.5 F66F

The Summary of Recommendations, pp. 7-11, includes "payment of all delinquent taxes before judicial sales are confirmed" (no. 23), "revision of delinquent tax laws (no. 32), and "tax redemptions to be handled by tax collectors and not county clerks.

200. Florida taxpayers association, inc. A study of the uncollected tax in Florida. 14pp., processed. [Tampa? Fla., 1936?] folio 284.5 F664

To be kept up to date by additional sheets.

The first study is called "The Uncollected Tax Dollar of

Hillsborough County" (14pp.) and contains the following statistics: increased burden against assessed valuations on account of non-extension of taxes on delinquent lands, by counties; types of lands held on tax certificate, by counties; uncollected real estate taxes in Hillsborough county, 1937; uncollected ad valorem taxes on real estate on 1937 tax roll, by counties.

Additional material bound with the above is as follows: A Study of Delinquent Tax Certificate Lands, by Florida Taxpayers Association, Inc., 1p., typewritten (Comments on the Murphy Act and makes suggestions for solving the problem of the uncollected tax dollar on lands); Address by State Comptroller J. M. Lee, "Florida Tax Study Week" March 15th, to Florida Taxpayers Association meeting at Tampa Terrace Hotel, 1p., processed (Criticizing the Murphy Act, which up to February 1, 1940 "had written off tax certificates representing tax dollars due the state and its subdivisions in the total sum of $36,745,449.15 for the sum of $535,523.46)"; County Tax Assessment Analysis, by Florida State Planning Board, Federal Project #3, S.S.#28-C, showing "Percent Relation to 1925 Taxes Assessed Showing Increased Burden Against Assessed Valuations, Account Non-Extension of Taxes Against Delinquent Lands," for Duval, Dade, Polk and Pinellas Counties.

201. Overman, C. H. Effects of taxation on holding forest property. Jour. Forestry 29(6): 925-929. Oct. 1931. 99.8 F768

"Presented before Florida Commercial Forestry Conference, at Marianna, Florida, April 17-18, 1931."

"Foresters are familiar with the dire financial straits some Lake States counties are in due to the non-payment of taxes on a large portion of their cut-over lands. Florida is another state which has a serious forest and cut-over land tax problem. The author discusses the conditions existing there, - the inequalities of tax burdens, the uncertainty of the amount of future taxes, the accelerated lumbering to liquidate the timber before taxes become confiscatory, the relinquishment of cut-over lands for taxes, and the need for a forest crop tax law which will encourage more moderate cutting and the holding of cut-over lands for future timber crops." - Editor's Note.

202. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in six Florida counties, 1928-33. 11pp., processed. Washington, D. C., 1935. 1.9 Ec78Tds [44th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Florida."

The counties selected for study were Gadsden, Jackson, Jefferson, Orange, Santa Rosa, and Suwannee.

GEORGIA

203. Fullilove, W. T. Tax delinquency of farm real estate in fifty-two Georgia counties, 1928-1933. Ga. Expt. Sta. Press Bul. 406, 5pp., processed. Experiment, 1935. 100 G29P

"More than one-half of the total acreage of rural land was delinquent on 1932 taxes in fifty-two counties widely scattered over the state, according to preliminary summaries of a survey made during the early part of 1934 by the Georgia Experiment Station and the U. S. Bureau of Agricultural Economics with funds provided by the Civil Works Administration and later by the Federal Emergency Relief Administration. This study was conducted in one hundred agricultural counties in Georgia as part of a nation-wide study of farm tax delinquency. Tabulations of these records are not sufficiently complete at this time to permit a complete presentation of the subject for all counties. More detailed analyses and interpretations will be reserved for a later publication.

"The summary given here covers fifty-two counties selected at random over the state. The survey was restricted to properties of three acres or more, lying outside of incorporated towns and unplatted. Special assessments and taxes on personal property are not included."

Includes brief discussion of the causes and makes suggestions for dealing with the problem of delinquency.

204. Hartman, W. A., and Wooten, H. H. Georgia land use problems. Ga. Agr. Expt. Sta. Bul. 191, 195pp. Experiment, 1935.

"In Cooperation with Bureau of Agricultural Economics, United States Department of Agriculture."

Includes, pp. 180-185, a section entitled: Tax Delinquency is Major Problem except in Morgan County. This outlines the law relating to tax delinquent properties in Georgia, discusses the relationship between tax delinquency and submarginality of land for farming, and lists the reasons "why it has been the policy of the counties not to sell land for taxes."

Tables show percentage of 1933 tax levy delinquent by militia districts of Jasper, Jones and Putnam Counties, for white and colored taxpayers.

205. Lutz, Harley L. The Georgia system of revenue, its problems and their remedies. A plan of revision and reorganization, submitted to his excellency, Governor L. G. Hardman. 126pp. [Atlanta, Ga., Press of Foote & Davies co.; 1930] 284.5 L97

Ch. III, sect. 22 and 22R, pp. 121-123, contains the criticism that "The procedure for collecting delinquent (insolvent) taxes...presents ample opportunity for collapse in practice," and makes the recommendation that "the remedy for the weakness of procedure referred to...is to be found in a more exacting

audit of the collector's records and activities than the informal 'allowance' of the insolvent list by any one of the county officials designated as competent...

"Another suggestion offered by the comptroller-general is that the collector be given the powers of the sheriff for the levy of fi. fas. issued against delinquent taxpayers."

206. Park, Orville A. The payment of taxes in installments. Inst. Pub. Aff. Univ. Ga. Proc. (1934, pt. 2) 8: 33-39. 1934.
280.9 In76 8th pt. 2 1934

Pt. 2 is Round Table on County Government.

This publication is also the Georgia University Bulletin, v. 34, no. 10.

"The alarming increase in tax delinquency, the plight of the taxpayer, and depleted state and local treasuries demand a revision of our tax system and of methods of collection and payment. The temptation to launch out into the broad field is most alluring, but I am admonished by the subject assigned that I must confine myself to a very small part of the general topic - the payment of taxes in installments.

"Georgia's method of assessing and collecting ad valorem property taxes has undergone little change in a hundred years... A complete revision and modernizing of the system is highly desirable."

207. Raisty, Lloyd B. Financial statistics of local governments in Georgia, prepared by Lloyd B. Raisty as supervisor of the survey of county and municipal fiscal affairs, a project of the Works progress administration. Official project no. 165-34-6999. Inst. for Study of Ga. Prob. Monog. 1, 355pp., processed. Athens, Ga., 1938. 280.9 In762 no. 1

Issued as Georgia University Bulletin, v. 38, no. 7, April 1938.

Tables give by counties the amount and per cent of uncollected taxes annually 1930 to 1936.

208. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 27 Georgia counties, 1928-33. 13pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [40th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Georgia."

The counties selected for study were Bartow, Burke, Carroll, Coweta, Dodge, Early, Emanuel, Gwinnett, Habersham, Hancock, Irwin, Jasper, Jones, Lee, Long, McDuffie, Macon, Madison, Meriwether, Morgan, Oconee, Pierce, Putnam, Spalding, Upson, Washington, and Wilkes.

## HAWAII

209. Hawaii bureau of governmental research. Some pertinent facts and statistics pertaining to the taxation laws and finances of the territory of Hawaii, comp. at the request of Lazard frères & company, inc. 23pp., processed. [Honolulu, T. H.] 1935.
284.5 H313

Question no. 3, p. 7, deals with date of billing and delinquency date of real and personal property taxes, discounts for prepayments, penalties for delinquencies, methods used in enforcing the collection of these taxes, such as sale of tax liens, foreclosure of property, etc., and disposal of taxes between County and Territory.

## IDAHO

210. Idaho. Agricultural experiment station. Dept. of agricultural economics. Basic data for land classification. Idaho. Agr. Expt. Sta. Dept. Agr. Econ. Mimeogr. Ser. 2, various paging, processed. [Moscow] 1936-38. 100 Id12M

In cooperation with the Works Progress Administration, the Idaho State Planning Board, the U. S. Forest Service.

Each of this series is concerned with a different county in Idaho, and includes a section on the "Status of Tax Delinquent Lands" in that county. Each contains a table showing tax delinquency of privately owned land by acreage, percentage and type of land, as well as a map showing delinquency by type of land. For most of the counties data are given for 1934, although some are for 1936 and 1935.

A study based upon data taken from these forty-four county pamphlets has been prepared by Paul A. Eke, with title Basic Data for Land Classification: State Summary, and published as Bulletin 232 of the Idaho Agricultural Experiment Station (4pp., Moscow, 1939). This is a series of tables with explanatory text, which give figures (included in table 1) of acreage of Idaho state lands contract for sale, by counties, 1933-1935; (table 3) total acres of privately owned land by groups of counties delinquent, respectively, in January 1934, 1935, and 1936, and percentage of that delinquency originating by years 1928 to 1935; and (table 4) acres of privately owned land with taxes paid and delinquent by counties for recent years.

211. Idaho. State planning board. Six month's progress report December 15, 1935-June 15, 1936. 25pp., processed. Boise, June 15, 1936.
280.7 Id1A

Pt. I. Phases of Research Planning, contains sections on Land Classification and Forestry, which note that the "Preparation of basic data and mapping by counties, showing ownership,

tax delinquency...[etc.] has been advanced by a sub-project of the WPA-NRC Federal Project No. 3 for Idaho," p. 3, and that "In order to progress in the establishment of state forests and sustained yield according to the Fulmer Act, provision to acquire tax delinquent lands, to exchange lands and funds to make examination is necessary," p. 4.

212. Idaho. State planning board. A study of taxing units in Idaho. 2v., processed. Boise, 1938. 280.7 IdlC v. 1-2

Pt. I, County comparisons. A Works Progress Administration Project. Official Project No. 465-92-3-49, "was prepared to show taxing conditions in each county during the years 1929, 1936, and 1937. The percentage changes in assessed valuations, tax bills, delinquencies, indebtedness, and other related facts are shown by tables and graphs...

"Pt. II, County comparisons [official project no. 665-92-3-8] shows pertinent facts concerning the counties of Idaho in 1937. Various types of computations have been used for closer comparison on many items of the tax load and classified expenditures, the amounts have been reduced to per capita figures, cost per $1000 of assessed valuation, and individual county rank. Included, also, are additional tables showing trends and percentage changes, which have been compiled since the publication of Part I."

Pt. I contains the following delinquency statistics by counties: Table 4, Comparison of delinquent taxes close of year 1929, 1936 and 1937; Table 6, Comparison of cash on hand, taxes receivable and delinquent taxes close of years 1929, 1936, 1937; Table 7, Comparison of warrants outstanding close of years 1929, 1936, 1937.

213. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 11 Idaho counties, 1928-33. 11pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [32d]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Idaho."

The counties selected for study were Adams, Bear Lake, Benawah, Bingham, Bonner, Bonneville, Caribou, Nez Perce, Payette, Shoshone, and Twin Falls.

## ILLINOIS

214. Allen, H. K. Property tax collection and delinquency. Ill. Law Rev. 35(6): 698-715. Feb. 1941. Libr. Cong. Law Div.

Discusses the nature and extent of tax delinquency in Illinois and proposals for its solution, including general governmental and fiscal reforms and improvements in the administrative organization and collection procedure. "For the tracts upon which it is necessary to enforce the liens, it is suggested that the liens be held by the county for a period of

one or two years after the delinquency date of the second installment. During this period, the delinquent owners would be permitted to restore their property to good standing by paying the taxes and penalty...

"At the termination of the suggested period of grace, the delinquent lands should be sold outright under a vigorous foreclosure proceeding in rem...

"As a final step, lands acquired by the government should be classified according to their suitability for private use or for public use."

215. De Long, Earl H. Tax delinquency. III. The Illinois Tax receivership act. Ill. Law Rev. 28(3): 379-396. Nov. 1933. Libr. Cong. Law Div.

This is an examination of "the so-called Kerner-Skarda Act... which...was passed by the Illinois legislature at the instance of public officials and civic leaders in Chicago. It creates an extraordinary instrument of tax enforcement in that the courts are empowered to appoint the county collector as receiver for delinquent properties with power to manage the property and apply any income to the payment of taxes due. This procedure appears to be an innovation in the administration of the real property tax."

215a. Fielder, V. B., and Lindstrom, D. E. Land use and family welfare in Pope county. Ill. Agr. Expt. Sta. Dept. Agr. Econ. RSM-8, 105pp., processed. Urbana, 1939.

"In cooperation with the Division of Land Economics, Bureau of Agricultural Economics, United States Department of Agriculture."

Tax Delinquency, pp. 44-46; Tax Delinquency and Land Use, pp. 46-48. Tables show farm real estate offered at tax sales, 1928-1935, and percentage of assessed rural land tax delinquent in 1935 compared with percentage of land in farms, idle crop land, and value per acre of land in farms, by precincts of the county. A tract ownership map shows tax delinquent parcels of land 1928-1935, inclusive.

216. Flanders, Dwight P. The collection of rural real property taxes in Illinois, by Dwight P. Flanders...with the collaboration of Melville C. Williams. U. S. Dept. Agr. Bur. Agr. Econ. Land Econ. Rpts. 2, 68pp. Washington, D. C., Sept. 1938. 1.9 Ec76Le no. 2

The purpose of this report is "to examine existing procedure for collecting delinquent rural real property taxes, and to suggest changes both for improving its operation and for facilitating the adequate handling of the problems created by chronically delinquent lands. It has been necessary to omit from consideration numerous statutory provisions relating to special assessments, as well as many applying to Cook County only.

"This report has been prepared to a large extent from material presented in a thesis entitled, 'Tax Delinquency and Tax Titles of Rural Real Property in Illinois' by Dwight P. Flanders, submitted in partial fulfillment of requirements for the degree of Master of Arts in Economics in the Graduate School of the University of Illinois, 1937."

Various parts of the study take up Delinquency, Assessment and Collection Procedures; Statutory Provisions for the Collection of Delinquent Taxes in Illinois; Administration of Delinquent Tax Collection; and Analysis of the Tax Collection Statutes of Illinois. The appendix gives the History of Statutory Procedure to Collect Delinquent Real Property Taxes.

217. Illinois. Agricultural experiment station. Four phases of land tenure and transfer studied. Tax delinquency varies widely. Ill. Agr. Expt. Sta. Rpt. 1935: 205-208.

Reports on results of a study reported in "a manuscript progress report entitled 'Farm Tax Delinquency in Illinois,' by C. L. Stewart and G. M. Francis, March 28, 1935." A map, p. 207, shows tax-delinquent farm land in Illinois, by counties, 1932-33.

218. Illinois. Governor's tax conference. Report of Executive committee...adopted by the Governor's tax conference, October 30, 1931. 45pp. [Chicago, Ill., Press of Barnard & Miller] 1931. 284.5 I165

The Committee, pp. 15-19, proposes "five bills designed primarily to provide the municipalities affected with fiscal powers to finance delayed or deferred tax payments, to validate outstanding tax anticipation warrants, and to provide methods for meeting municipal obligations already created and bearing interest."

219. Illinois. Legislative council. Research dept. Considerations involved in the adoption of selected property tax dates... Supplementary report on Proposal no. 22. Ill. Leg. Council. Res. Dept. Pub. 17, 17pp., processed. Springfield, 1939. 280.9 I163 no. 17

"The present report furnishes data as to the reasons which influenced the adoption of the particular dates fixed in the different states for assessment purposes and for declaring unpaid taxes to be delinquent. This information is supplementary to the table of state assessment and delinquency dates, appearing as an appendix to this report, which is reproduced from Publication Number 14." - p. 1.

220. Illinois. Legislative council. Research dept. Property tax dates. Ill. Leg. Council. Res. Dept. Pub. 14, 30pp., processed. Springfield, 1939. 280.9 I163 no. 14

"Research report on proposal no. 22."

Dates for the Extension and Collection of Taxes, pp. 15-20, contains a table giving tax delinquency and interest dates, tax years 1929-1939 for Illinois outside of Cook County, and discusses considerations in setting such dates. Table 9, p. 25, lists number of months intervening between assessment date and delinquency date, by states, and state assessment and delinquency dates are given, p. 29.

221. Illinois. Legislative council. Research dept. Tax delinquency in Illinois with particular reference to Cook county. Ill. Leg. Council. Res. Dept. Pub. 13, 91pp., processed. [n.p., 1939] 280.9 I163 no. 13

"Research report on proposal no. 13."

The following summary is given, pp. iv-v: "1. Tax delinquency is a serious problem in Cook County, in five or six additional counties, and in a few counties in southern Illinois... 2. An analysis has been made of tax delinquency in Cook County to determine the amount of such delinquency, and whether there is any relationship between tax delinquency and the type of property, the age, and the value... 3. An analysis of tax delinquency in fifteen downstate counties indicates that the degree of delinquency is less than in Cook County, and that delinquency as between farm lands and city property does not vary greatly, though the latter has a slightly higher delinquency... If downstate counties with large urban areas were included, the delinquency on city property would probably be higher in such counties than on farm lands...

"8. The tax sale as a tax collecting device has declined in importance in Cook County...and in depression years the tax sale appears not to have been important downstate, though in recent years it appears to be coming back into use... 9. The tax foreclosure statute has not offered an effective means of liquidating delinquent taxes in Cook County...and several suggestions have been made for amending the tax foreclosure statute... 12. The creation of a bureau of tax collections in Cook County has been suggested as a means of improving tax collections. The creation of such a bureau would not require legislative action."

In addition to the numerous tables showing delinquency in Cook County, there is one giving delinquency in 76 Illinois counties (1932-33), and another giving delinquency in Chicago as compared with other large cities. The appendices give tax delinquency collections and sales in fifteen downstate Illinois counties.

222. Illinois tax commission. Illinois tax problems. Proceedings of an open forum on taxation and tax problems in Illinois... Sponsored by the Illinois tax commission, Palmer House, Chicago, December 13, 14, and 15, 1939. Ill. Tax Comn. Spec. Rpt. 5, 428pp. [Springfield, 1940] 284.59 I16 no. 5

Parts six and seven of this report deal with Delinquency and Tax Collection Problems. The following papers and discussions are included: Rural tax delinquency in downstate Illinois, by C. L. Stewart, pp. 181-195 (Examines the extent and causes of rural tax delinquency in Illinois, and states "If we were to single out three points in a constructive approach to the problem of ridding Illinois farm real estate of tax delinquency, we would call attention first to the need for better assessments so as to equalize burdens between lower and better grades of land... A second factor of importance in the recent decrease in tax delinquency on both farm and non-farm real estate is the rising tide of income...in certain parts of the State... In the third place, the tax-buying, or the paying of A's taxes by B for the sake of the penalties and the chance at an eventually

perfected tax title, might become a field for constructive attention."); Panel: Receiverships versus sales as a collection device. 1, by Robert S. Cushman, pp. 211-219 (Discusses the tax sale procedure in Illinois and states that "the tax sale process is the only practical method for preventing delinquencies in the current taxes. This process is not adapted to liquidating delinquencies of many years duration because tax buyers are unwilling to invest their money in such properties."); 2, by Marshall Kearney, pp. 220-223 (The author believes that "the Skarda [receivership] Act is not at all in conflict with the tax sale remedy, but...has become, at least until such a time as tax buying becomes as prevalent as in the years prior to 1929, a necessary adjunct thereto, serving as a threat for the tax collecting officials to use against large income producing properties in which the tax buyer shows no interest."); Discussion, pp. 224-234 (in which Abraham Drucker, Virgil B. Fielder and William H. Short took part; Forum discussion, pp. 232-234 (in which Mr. Struckmann, G. F. Bauman, M. R. Cargman, Samuel McNeil and Mr. Mitchell took part); The organization of a tax collection bureau, by Arthur Sullivan, pp. 237-241 (Outlines the functions of a tax collection bureau "to be composed of the various tax collection agencies of... [Cook County]); What county officials have done to collect taxes, by Byron Fuller, pp. 242-245 (Describes the Special Sale and Receivership methods of collecting delinquent taxes); Improvements in tax collection procedures, by H. K. Allen, pp. 245-253 (Points out the need for careful coordination of the collection process with "all of the antecedent steps that are involved in property tax administration", and discusses the enforcement of tax liens and the administration of tax-reverted lands.); Installment and other tax collection methods, by Carl H. Chatters, pp. 254-261 (In addition to the installment method of paying taxes and delinquent taxes, the writer discusses the collection campaign, the disposition of delinquent lands, the need for a complete tax history of parcels of land in order to assist in tax sales, and the prevention of delinquency); Discussion, pp. 261-272 (in which Albert N. Nelson, Lawrence C. Mills, and M. C. Williams took part); Forum discussion, pp. 272-278 (in which Arthur F. Witte, Commissioner Terry, Emery Thornell, R. T. Gustus, Paul A. Dahlen, Mr. Larson, Mr. Struckmann and Mr. Wilson took part).

223. Leland, Simeon E. [Tax penalties and sales] Natl. Tax Assoc. Proc. (1935)28: 267-271. Columbia, S. C., 1936. 284.59 N21 28th
Discussion, pp. 271-275.

The writer states that he will "talk...about the tax sale, and some of the experiences in different counties of Illinois, indicating what may be going on elsewhere, and, at any rate, furnishing a guide for the future."

224. Liquidation of tax delinquency in Illinois. Ill. Law Rev. 32(8): 953-985. Apr. 1938. Libr. Cong. Law Div.

This article has particular reference to Cook County, surveying the various means of obtaining delinquent taxes, including tax sales, tax receiverships, and "foreclosure of properties under section 253 and procedure under the 'Action in debt' provision of 230." The latter, it is said, "seem[s] well suited to bring about settlement or liquidation of delinquent taxes... However, there is need for additional legislation."

225. Pollak, Bertram L. The foreclosure of tax liens in Illinois. Taxes 18(2): 91-96, 128. Feb. 1940. 284.58 T195

This is a discussion of the Illinois law in regard to the foreclosure of tax liens against real estate, "in the light of the Court's interpretation of the statutes."

226. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 15 Illinois counties, 1928-33. 10pp., processed. Washington, D. C., 1936. 1.9 Ec78Tds [46th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Illinois."

The counties selected for study were Champaign, Christian, De Kalb, Fulton, Henry, Jackson, Jo Daviess, Johnson, Livingston, Marion, Pike, Pope, St. Clair, Washington, and White.

227. Urges reduction of penalty on taxes. Economist [Chicago] 91(6): [137] Feb. 9, 1934. 286.8 Ec73

"In a formal petition to Governor Horner, early this week, the Tax Service Association of Illinois requests his recommendations of legislation which would permit extension of provisions in an existing law for reduced penalties on delinquent tax payments to cover the tax years of 1931, 1932 and 1933." The article quotes from the petition.

228. Walter, George H. Tax foreclosure to eliminate tax delinquency. Ill. Univ. Col. Agr. Ext. Serv. Ill. Farm Econ., no. 61, pp. 365-367. Urbana, June 1940. Pam. Col. Taxation. Illinois

"Study of the tax foreclosure procedure and the effects where it has been used would indicate the advisability of more widespread use. Both counties and cities or villages may find it profitable to use this means of clearing up tax delinquency which, at the same time, increases incomes by collection of back taxes and increases tax assessments collectible by reincluding in the active tax base properties formerly hopelessly insolvent. This in turn should reduce the tax rates which those properties now paying taxes must bear, as all property will bear more nearly its share of the total tax load."

229. Walter, George H. Use of the Illinois tax foreclosure procedure for collection of delinquent taxes. 13pp., processed. Upper Darby, Pa., U. S. Dept. of agriculture, Bureau of agricultural economics, February 1940. 1.941 F5Us2

Describes the procedure for collection of delinquent taxes by tax foreclosure, the costs involved, and the results obtained in using it in Cumberland County, Illinois.

It is pointed out that the tax foreclosure procedure had been on the Illinois statutes since 1883, but that until 1936 no county had made wide use of it. At that time Cumberland county adopted a resolution to use it on all eligible property. The system "was considered to be highly successful by local people as it not only returned properties from the delinquent list to the active tax list but also collected a large percentage of the total delinquent taxes. Moral effects of the procedure were also valuable and will probably make its use unnecessary for at least a considerable period of time."

## INDIANA

230. Indiana. Agricultural experiment station. Tax delinquency in fifty Indiana counties. Ind. Agr. Expt. Sta. Rpt. 1934: 39.

Briefly notes findings of a study of records of delinquent farm real estate taxes in 50 typical Indiana counties, 1928-1932.

231. Indiana. Agricultural experiment station. Tax delinquency in southern Indiana. Ind. Agr. Expt. Sta. Rpt. 1933: 31.

Brief report of findings from a study of delinquent tax records for six counties, 1900-1932. "High proportion of delinquency was found to be associated with poor farm land, a small amount of taxable wealth per school pupil, and a high ratio of population to natural wealth available for their support."

232. Indiana. State planning board. Preliminary report on a state plan for Indiana...[v. 1]...Ed. 2, 163pp., processed. [Indianapolis? 1934] 280.7 In2P ed. 2

On cover: Preliminary Report State Planning Board of Indiana, September, 1934.

Ch. Three, Living Conditions, includes, pp. 18-19, a brief discussion of tax rates and tax delinquency in Indiana.

Ch. Five, Land Use, has a chart (page following p. 91) showing 1931 assessed valuation and tax delinquency in each county.

233. Indiana taxpayers association. Comparison of state expenditures, July 1, 1933-June 30, 1938. Appropriations, July 1, 1938-June 30, 1941. 49pp., processed. Indianapolis, Ind. [1938?] 284 In26

Name of issuing office stamped on cover.

Includes item of operating expense of delinquent tax collections, 1934/35, 1935/36, and 1936/37.

234. Indiana taxpayers association. Cost of government in Indiana, v. 3. 86pp., processed. Indianapolis, Dec. 1936. 284.5 In24 v.3
Contains statistics by counties for 1933, 1934, 1935 and 1936. Indiana valuation and taxes are given by ten year periods, 1850 to 1910 and annually 1911 to 1936.
Gives figures of operating expenses for delinquent tax collections, 1934-35 and 1935-36, p. 23.

235. Indiana taxpayers association. Tax delinquencies - all counties for the years 1931-32, showing percentage of the total source: settlement sheets - State auditor. 2pp., processed. [Indianapolis, 1932] Pam. Col. Indiana Taxpayers Assoc.

236. Kohlmeyer, J. B. Major land use problems in Martin county, Indiana, with suggestions for programs and policies. Ind. Agr. Expt. Sta. Bul. 453, 34, v pp. Lafayette, 1940.
In cooperation with United States Bureau of Agricultural Economics.
Contains a section entitled: Fiscal Problems and Land Utilization, pp. 18-22, which brings out the tax delinquency on farm land in the county. Other sections of the study discuss the Failure of Tax Sales as a Collection Device, pp. 22-23 (giving figures on tax sales, 1910-1937), and Administration of Tax Reverted Land, pp. 29-30.

237. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 16 Indiana counties, 1928-33. 14pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [7th]
"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics assisted by the Agricultural Experiment Station of Indiana."
The counties selected for study were Adams, Brown, Crawford, Elkhart, Harrison, Jennings, Martin, Monroe, Newton, Ohio, Orange, Pike, Posey, Ripley, Spencer, and Tipton.
"In this report, taxes reported include both real and personal property taxes, as delinquent personal property taxes in Indiana constitute a lien against all property (including real estate) owned by the taxpayer. Real estate taxes constitute about 85 per cent and personal property taxes about 15 per cent of the total taxes reported."

238. Young, G. E. Marginal farm land in southern Indiana. Ind. Agr. Expt. Sta. Bul. 376, 28pp. Lafayette, 1933.
Taxation Problems Resulting from Marginal Land in Gibson Township, pp. 12-13, points out that "the problem of tax delinquency...has confronted the local government as well as land

owners for at least 30 years." The Appendix contains a section entitled: Tax Delinquency as an Indicator of Marginal Land, pp. 21-24, which states that "Where tax delinquency of large proportions exists over a long period of time there is a strong indication that the productive capacity of the land is insufficient to carry the assigned tax burden." Map shows tax delinquency, November 1, 1929, in Indiana counties; and tables show the history of tax delinquency in four Indiana counties, 1900-1930, conditions associated with high tax delinquency in selected townships of six counties, and assessed valuation, current taxes and delinquent taxes in the non-agricultural and agricultural areas of Gibson Township, Washington County, 1930.

## IOWA

239. Bentley, Ronald C., and Himmel, John P. Tax delinquent farm land in Iowa. Iowa Agr. Expt. Sta. Bul. 325, pp. 282-312. Ames, 1935.
"The purpose of this bulletin is two-fold: (1) To make available statistical data which summarize the problem of unpaid taxes on Iowa farm real estate for the years 1929 to 1933 inclusive; and (2) to set forth and comment briefly upon some of the apparent economic relations that bear upon the amount, character and geographical variations in tax delinquency..."
The appendix, pp. 302-312, is a table showing Total Delinquent Taxes, Outstanding December 31, and Tax Sales by Counties, 1929-1933.
Summarized in an article by R. C. Bentley, entitled: Piled-up taxes. Iowa. Agr. Col. Ext. Serv. Iowa Farm Econ. 1(2): 6-8. Apr. 1935. 275.28 Io92

240. Institute for government research, Washington, D. C. Report on a survey of administration in Iowa. The revenue system; submitted to Committee on reduction of governmental expenditures state of Iowa, reprinted from the original report submitted in August, 1933, by the Institute for government research of the Brookings institution, Washington, D. C., 1933. 170pp. Des Moines, State of Iowa [1934?] 280.027 In7 Pt. 2
A section on the collection of the property tax, pp. 59-67, discusses enforcement measures for the collection of delinquent taxes, procedure for the tax sale, the extent of real estate tax delinquency and suggested changes in collection methods. Provision for adequate administration of lands not disposed of through tax sales is urged.

241. Iowa. Agricultural experiment station. Report on agricultural research for the year ending June 30, 1934. 192pp. Ames [1934]
Describes "Land Utilization Survey, Muscatine Island (Millard Peck, leader)." State Project 343, pp. 24-25.
Data were obtained on tax delinquency. Noted also in 1935 report (p. 23) as completed.

242. Iowa State planning board. A preliminary report of progress submitted to the National resources board, Washington, D. C. 507pp., processed. [Detroit, Mich., The Copifyer corp., 1934] 280.7 Io9 1st

Under "Land Purchase and Mortgage. Project 1031," pp. 3-4, mention is made of the tax delinquency study 1928-32 started under C.W.A. and completed by the Iowa State Planning Board. "In view of the great amount of tax delinquency which exists and was disclosed by this survey, it is recommended that further research be conducted which would suggest ways of correcting this distressing condition."

243. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 15 Iowa counties, 1928-33. 14pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [12th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Iowa."

The counties selected for study were Allamakee, Appanoosa, Buena Vista, Cerro Gordo, Fayette, Jones, Keokuk, Kossuth, Lucas, Monona, Muscatine, Pottawattamie, Ringgold, Tama, and Webster.

## KANSAS

244. Howe, Harold, and Miller, L. F. Assessment and collection of farm real estate taxes in Kansas. Kans. Agr. Expt. Sta. Bul. 283, 93pp. Topeka, 1939.

"This bulletin is an adaptation of a thesis entitled, 'Assessment and Collection of Farm Real Estate Taxes in Kansas,' submitted to the Graduate School of the University of Wisconsin, June 1937, by Harold Howe..." - Note, p. 5.

"In this study two methods of measuring adequacy in the administration of the general property tax were applied. One was a test of the equality in assessment among different farming areas, among individual properties, and among low- and high-value properties. The other was an analysis of the amount and character of tax delinquency. An attempt was made to correlate defects thus revealed with specific shortcomings in assessment and collection practice. Following this, suggestions were made for correcting certain administrative weaknesses...

"Data on farm real-estate tax delinquency in Kansas were obtained as a result of Federal Civil Works Administration Project F-6, 'Farm Mortgages, Land Values, and Rural Tax Delinquency.'...

"More detailed information on the character of delinquency

was obtained from 31 Kansas counties, well distributed over the state...

"A study of some of the factors related to tax delinquency of farm real estate in Kansas showed that all indexes of soil productivity - soil type, land value, index of yields - indicate that it is the land of lower productivity which has the greatest chance of becoming delinquent...

"While farm tax delinquency results largely from fundamental defects embedded in the underlying tax structure and therefore cannot be eliminated by improvements in collection administration, speedier and more certain tax collection should result from central control of collection by the State Tax Commission, an appointive rather than an elective county treasurer, official adoption by all counties of a uniform plan for handling property which becomes delinquent, tax notices to all taxpayers, quarterly instead of semiannual installment payments, a shorter redemption period, and strict adherence to a definite method for disposal of unredeemed land." - Summary, pp. 91-93.

Figures are given for the amount of farm delinquency, 1928-32.

245. Howe, Harold. Local government finance in Kansas. 33pp., processed. Topeka, Kansas State planning board, 1939. 280.7 K13Lo

Report prepared "in cooperation with Works progress administration and National resources committee."

Contains a section, pp. 11-17, entitled "Administration of and Results from the General Property Tax," which includes a discussion, pp. 15-17, of procedure in the case of delinquent real estate taxes, the extent of delinquency, and its causes. Figures on taxes, farm acreage and total acreage delinquent are for 1928-1932.

246. Howe, Harold. Tax delinquency on farm real estate in Kansas, 1928 to 1933. Kans. Agr. Expt. Sta. Cir. 186, 12pp. Manhattan, 1937.

"Contribution No. 94 from the Department of Agricultural Economics. This report is based on a study conducted in coöperation with the Bureau of Agricultural Economics of the United States Department of Agriculture. The data were assembled in connection with federal Civil Works Administration Project F-6, 'Farm Mortgages, Land Values, and Rural Tax Delinquency.'" - Editor's Note.

"For the purposes of this survey, tax delinquency was defined as, 'taxes due and unpaid on the date when a penalty was legally applied or an interest charge began.'" - p. 2.

Statistics are given for the amounts of taxes on farm lands and buildings becoming delinquent each year from 1928 to 1932, the total taxes levied on farm lands and buildings during the same years, delinquent taxes compared with total taxes levied (a chart), area of Kansas land delinquent, percentage of total taxes levied on farm land and buildings which became delinquent, by type-of-farming areas in Kansas, 1928-1932, ranking

of areas according to delinquency, general and special taxes due on properties sold at tax sales, 1928-33, areas sold for taxes, tax sales and redemptions, 1928-1933, and public and private buyers of delinquent properties, 1928-33.

The causes of delinquency are discussed, p. 12.

247. Kansas. Legislative council. Committee on assessment and taxation. Survey of Kansas tax problems; a report on the progress of the Kansas tax code study being carried on pursuant to H.J.R. no. 8, 1939. Submitted...September 14, 1939. Kans. Leg. Council. Res. Dept. Pub. 94, 23pp., processed. [Topeka?] 1939. 280.9 K133 no. 94

Ch. V. Tax Collection and Delinquency, pp. 11-17, analyzes the Kansas system for the collection of delinquent real estate taxes and the disposal of unredeemed property, discusses briefly the causes of tax delinquency, and lists methods in other states of handling delinquent real estate. Recommendations of the National Tax Association are given.

248. Kansas. State planning board. Progress report, Coffey county planning board. Pub....as a report on project number 465-82-3-163 conducted under the auspices of the Works progress administration. 78pp., processed. Topeka, 1939. 280.7 K13Pc

"This preliminary report is incomplete...various problems, in addition to a more comprehensive study of those herein presented, will be included in a final report." - Foreword.

Real and Personal Property Tax Delinquency, pp. 26-27, contains data on amount and percentage of real property tax delinquent 1925 to 1936.

249. Kansas. State planning board. Property taxation in McPherson county, Kansas, 1925-1936. Published...as a report on project number 665-82-3-73 conducted under the auspices of the Work projects administration. 187pp., processed. Topeka, 1939. 280.7 K13Prm

Table IV (p. 23) and Figure 5 (p. 24) show the amounts and trends of delinquency of both real and personal property taxes in McPherson County, 1925-1936.

In the Summary, p. 4, it is stated that "In this report taxes upon real property are considered to become delinquent upon entry in the delinquent tax sales ledger by the county clerk. This occurs when the tax on the property is still unpaid on the first Tuesday of September of each taxing year."

250. Kansas. State planning board. Property taxation in Saline county, Kansas, 1925-1936. 163pp., processed. Topeka, 1939. 280.7 K13Ps

"Published...as a report on Project number 665-82-3-73 conducted under the auspices of the Works Progress Administration, Topeka, Kansas, April, 1939."

A table on p. 45 shows the total real and personal property delinquent in the County 1925-1936. The same information is given in a chart on p. 46.

251. Kansas. State planning board. Property taxation of Coffey county, 1925-1936. 151pp. [Topeka] 1938. 280.7 K13Pr

"Published...as a report on project number 465-82-3-163 conducted under the auspices of the Works Progress Administration, Topeka, Kansas, June 1938."

On p. 31 the total real property taxes delinquent, in dollars and in per cent of total taxes levied by years, 1925-1936, are given for the county and illustrated with a graph.

252. Miller, L. F. Some factors related to tax delinquency of farm real estate in Kansas. Jour. Farm Econ. 20(3): 705-709. Aug. 1938. 280.8 J822

"Contribution No. 99 from the Department of Agricultural Economics." [Kansas Agricultural Experiment Station]

"Two methods have been used in studying these factors. The first was a cross tabulation study of soil type as related to tax delinquency in Bourbon county and of tax rates as related to tax delinquency in Marshall county. The second was a correlation analysis of the factors related to the percentage of delinquency in 78 Kansas counties. The data were obtained by C.W.A. assistance and cover five years, 1928 to 1932."

The writer concludes: "While it is not the purpose of this note to discuss remedies for tax delinquency, the facts which have been presented do suggest the need for eliminating the present over-assessment of low valued land, and the desirability of eliminating many small, inefficient taxing units to reduce tax burden and broaden the tax base."

~~253.~~ U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 17 Kansas counties, 1928-33. 14pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [37th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Kansas."

The counties selected for study were Allen, Barber, Cherokee, Comanche, Doniphan, Gove, Greenwood, Haskell, Meade, Norton, Ottawa, Reno, Scott, Sherman, Stanton, Stevens, and Wichita.

## KENTUCKY

254. Kentucky. Agricultural experiment station. Farm tax delinquency. Ky. Agr. Expt. Sta. Rpt. (1936)49: 10.

"A project was organized in cooperation with the Bureau of Agricultural Economics, United States Department of Agriculture, to determine from careful studies, (1) sales and transfers of farm land, (2) mortgages secured by farm land, and (3) real estate taxes paid on representative farms. These data were collected in 35 counties, covering periods from 1890 thru 1912, and from 1934 to 1935, inclusive."

255. Kentucky. Agricultural experiment station. Farm taxes and county government. Ky. Agr. Expt. Sta. Rpt. (1934) 47(pt. 1): 17-18.
Includes a brief report of a preliminary analysis of tax records of every county in the state for the purpose of determining the status of farm tax delinquency.

256. Kentucky tax reduction association, incorporated. A report on the financial survey of the government of Clark county, Kentucky, prepared for the citizens and taxpayers of Clark county and for the fiscal court of Clark county. 43pp., processed. [Louisville, 1933?] 284.5 K413C
Field work done at Winchester October 24 to November 2, 1933.
Exhibit F, pp. 35-36, is a table giving delinquent property tax and land sales in Clark County, 1927-1932.

257. Kentucky tax reduction association, incorporated. A report on the financial survey of the government of Muhlenberg county, Kentucky, prepared for the citizens and taxpayers of Muhlenberg county and for the fiscal court of Muhlenberg county. 65pp., processed. [Louisville, 1933?] 284.5 K413M
Field work done at Greenville September 27 to October 5, 1933.
Exhibit E, p. 50, is a table showing tax delinquencies and land sales in Muhlenberg County, 1927-1932.

258. Kentucky tax reduction association, incorporated. A report on the financial survey of the government of Pike county, Kentucky, prepared for the citizens and taxpayers of Pike county and for the fiscal court of Pike county. 43pp., processed. [Louisville, 1933?] 284.5 K413P
Field work done at Pikeville December 6 to December 12, 1933.
Exhibit D, p. 32, gives total delinquencies and land sales in Pike County, 1928-1932.

259. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in eight Kentucky counties, 1928-33. 10pp., processed. [Washington, D. C.] 1936. 1.9 Ec78Tds [47th]
"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Kentucky..."
The counties selected for study were Bell, Bourbon, Butler, Crittenden, Fleming, Hopkins, Knott, and Meade.

260. Wilson, Earl S. Sale of land for taxes in Kentucky. Ky. Law Jour. 28(2): 105-116. Jan. 1940. Libr. Cong. Law Div.
A discussion of the procedure in the tax sale and its legal aspects, including the property rights involved.

## LAKE STATES

261. Chapman, H. H., and Pingree, Daniel. Tax delinquency in the forest counties of the Lake states. U. S. Dept. Agr. Forest Serv. Prog. Rpt. of Forest Taxation Inq., no. 10, 15pp. [and 26 unpaged pages of tables and charts], processed. [Washington, D. C.] Aug. 1, 1930. 1.9 F7632 no. 10

"Tax delinquency may denote adverse economic conditions, overburdensome taxation, or both; and to the extent to which it occurs in forest land communities, it is of importance in a study of the forest taxation problem. Tax delinquency is becoming serious in many forest land communities in the three Lake States: Michigan, Minnesota, and Wisconsin...

"Information as to tax delinquency was obtained...in connection with intensive taxation studies of selected localities in all three Lake States. These localities comprise all the towns of Lincoln County, Wisconsin, and scattered towns or parts of towns elsewhere, chosen as examples of various forest and agricultural conditions. All aspects of the selected town studies can best be considered together in later progress reports; therefore only such information from these studies as is especially needed to show trends and round out the picture of the delinquency situation in the Lake States is included in this report."

The various sections of the report take up the laws governing tax delinquency, deficiency in collection of taxes, 1917-1927, area delinquent for taxes in 1926, tax delinquency in selected towns of Minnesota, 1913 and 1926, tax delinquency in selected towns of Wisconsin 1920, 1923 and 1926, tax delinquency in certain Michigan towns, 1904-1926, and the significance of tax delinquency. The numerous tables appended to the study give detailed information on delinquency by counties, and for selected towns. Graphs show tax delinquent area in Michigan, 1899-1926; and area delinquent 3 1/2 years or more plus area deeded to the state since 1900 and not since sold, town of Foster, Ogemaw county, Michigan.

262. Ellingson, E. J. Tax reverted lands in the Lake States. Jour. Farm Econ. 21(1): 276-279. Feb. 1939. 280.8 J822

The author takes up the following questions: "First, what are the principal causes of tax delinquency and the subsequent reversion?... Second, how do lands revert to the sovereign, and does good and sufficient title pass to the State?... Third, how are these lands being administered?"

263. Nowell, R. I. Land use problems in the Lake states and what is being done towards their solution. 36pp., processed. [Washington, D. C., U. S. Dept. of agriculture, 1935] 1.95 Ad8No [no.2]

"A paper read before the American association for the advancement of science and associated societies, Minneapolis, Minnesota, June 27, 1935."

A New Public Domain, pp. 14-19, points out that "The most expedient method of transferring ownership from private to public agencies is by means of tax reversion. In the three states, strikingly different progress has been made in the transfer." Procedure followed and progress made are discussed for the three states, Minnesota, Wisconsin and Michigan.

264. Nowell, R. I. Progress made in land use adjustments in the Lake states by state and federal agencies other than the United States Forest service... A paper read before the Land problems and planning conference, Chicago, Ill., June 6, 1935. 29pp., processed. [Washington, D. C.] U. S. Dept. of agriculture, Agricultural adjustment administration, Division of program planning, 1935. 1.94 Ad472Pr

Also published in Joint Regional Land Problems and Planning Conference, Chicago, 1935. [Papers read...June 5-8, 1935] 282.9 J66

Describes, pp. 2-11, the progress made "in public acquisition and public control of land use in" Minnesota, Wisconsin and Michigan, under the legislation for tax-delinquent lands in force in those states. The procedure for public acquisition of the lands is brought out.

265. Wehrwein, George S. The problems of land utilization in the cut-over regions of the Lake states. Internatl. Conf. Agr. Econ. Proc. (1930)2: 270-277.

Among the conclusions are: "Counties are urged to take title as fast as possible in the areas of high tax delinquency and some counties take title to all the lands they can. This gives them full control over the utilization of this land."

266. Wehrwein, George S. A social and economic program for the sub-marginal areas of the Lake states. Jour. Forestry 29(6): 915-924. Oct. 1931. 99.8 F768

References, p. 924.

The author "discusses here some of the problems caused by sub-marginal lands - in large part cut-over lands - and offers some fundamental and vital suggestions for restoring non-productive lands to the tax list. Forestry plays an important part in his programs." - Editor's Note.

In conclusion, he states "a broad program for regions with considerable submarginal land would include (1) bringing the land into a productive use under private or public ownership, (2) restoration of the land to the tax roll or management by public bodies to secure revenue, if possible, (3) additional aids for schools, roads and reforestation from the state and federal governments, (4) economies in local governments by the county unit school system and its reorganization of town and county governments."

A table p. 916, shows tax delinquency by land classes in Bayfield County, Wisconsin, 1926.

## LOUISIANA

267. Boonstra, C. A. Tax exemption on rural homesteads in Louisiana. La. Agr. Expt. Sta. Dept. Agr. Econ. Mimeogr. Cir. 8, 11pp., processed. University, 1940. 100 La Mimeogr. no. 8
Points out, pp. 9-10, that "loss of ownership in a farm because of tax delinquency is no longer possible on many homestead farms in Louisiana," but that "tax delinquency is no longer one of the factors tending to remove settlement on land considered undesirable for crop use" where there is tax exemption.

268. Gile, Bueford M. Economic utilization of rural land resources in Beauregard Parish, Louisiana. La. Agr. Expt. Sta. Bul. 322, 35pp. University, 1940.
Brief summary of the tax delinquency situation, p. 9, based on an unpublished study by Joseph P. Montgomery, entitled "Tax Delinquency and Rural Land Adjudication in Louisiana, 1939."

269. Louisiana. State land office. Biennial report of the Register... 1932/34-1936/37. 3 nos. [New Orleans, 1934-1938] 282.9 L93
These reports give data on leases of lands adjudicated to the State for unpaid taxes, sales of tax lands on which the redemption period had expired, and redemptions of tax lands. In general, figures are given by parishes.

270. Louisiana. State planning commission. First progress report. 160pp. Baton Rouge [1938] folio 280.7 L93 1st
1st covers period Nov. 16, 1936-Apr. 16, 1938.
Bibliography, p. 160.
Pt. two, pp. 21-35, is entitled: Land Use Studies; Tax Delinquencies and Land Adjudications, Prepared by Louisiana State Planning Commission in cooperation with Bureau of Agricultural Economics and assisted by Works Progress Administration O.P. 465-64-3-45. It is under the direction of J. P. Montgomery. Describes in part a study of Tax Delinquency and Rural Adjudication in Louisiana, procedure for the study and suggestions as to the type of information that should be included and recommendations for treating tax delinquency.

271. Montgomery, J. P. Louisiana tax reverted land and what could be done about it. In Louisiana. State Planning Commission. Second Progress Report, Pt. II, pp. 43-74. Baton Rouge, June 3, 1940. folio 280.7 L93 2d
"The purposes of this report are: (1) to indicate the extent of rural land tax adjudications in Louisiana during the years 1880 to 1936 which remained unredeemed or unpurchased November 15, 1937, (2) to explain some of the causes of tax delinquency and adjudication, (3) to describe the property tax laws (see

the appendix), and (4) to recommend a program for utilizing tax-forfeited land...

"The data for the 24,655 tracts of land which have been adjudicated since 1880 and remain unredeemed or unpurchased were tabulated by professional and technical workers made available through a Work Projects Administration Project sponsored by the Louisiana State Planning Commission of which J. Lester White is Chairman." - p. 48.

Tables show 1. Annual adjudications of tax-delinquent rural land remaining in State ownership on November 15, 1937, together with the assessed valuation and the amount of all taxes imposed; 2. The extent of tax-forfeited rural land in 1934 as compared with 1937, by parishes; 3. Cumulative totals by years of acres, number of tracts, and assessed value of rural land adjudicated for non-payment of taxes, remaining unredeemed on November 15, 1937; 4. Assessed valuation and amount of taxes imposed upon tax adjudicated rural land remaining in State ownership on November 15, by parishes; 5. Annual average size of tracts of land adjudicated for non-payment of taxes and remaining unredeemed on November 15, 1937; 6. Frequency distribution of size of tracts of adjudicated land remaining in State ownership on November 15, 1937; 7. Type of ownership and adequacy of description of tracts of adjudicated rural land remaining unredeemed on November 15, 1937, by parishes; 8. Ratio of assessed valuation on all property to taxes for all purposes, by years, 1919-1937, Louisiana. A map, p. 49A, shows percentage of land adjudicated to State for non-payment of taxes, 1880-1936 (unredeemed to November 5, 1937).

The appendix describes the property tax laws of Louisiana, including sale of tax delinquent land, redemption of land sold for taxes, taking possession of adjudicated land and offering it for rent or sale, the validation of tax titles, and disposition of tax-forfeited land.

272. Thompson, R. L., and Allin, Bushrod W. Louisiana farm taxes. La. Agr. Expt. Sta. Bul. 231(pt.2), 26pp. [University] 1933.

"In cooperation with Division of Agricultural Finance, Bureau of Agricultural Economics, U. S. D. A."

Contains a brief passage on Land Tax Delinquency, pp. 9-10, which states that "Further evidence of the high level of property taxation in Louisiana is to be found in the rising tide of tax delinquency. In 1930, 392,664 acres of lands were adjudicated to the State. During the entire decade prior to 1930 only 461,906 acres were so adjudicated. Plaquemines and Vernon Parishes lost over 100,000 acres each from their tax rolls in 1930. These are mainly non-productive lands from which the timber has been removed, or on which trapping is no longer profitable, and which have been held with the expectation of either converting them to agricultural use or discovering oil on them. Since neither of these expectations has been realized and taxes seem to be more than the land is worth, the owners are allowing it to become tax-delinquent.

"The decline in real estate values and the consequent removal of lands from the assessment rolls through tax delinquency is creating acute fiscal problems in many units of local government... While the property tax base is thus shrinking, one of three alternatives are open: (1) Reduce governmental expenditures, (2) Place additional burdens on property remaining on the tax roll, or (3) Find new sources of revenue. To follow the second of these alternatives is to invite further tax delinquency."

273. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in nine Louisiana counties, 1928-33. 15pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [34th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Louisiana."

The counties selected for study were Claiborne, DeSoto, East Feliciana, Jefferson Davis, Lafourche, Madison, St. Mary, Tangipahoa, and Vernon.

## MAINE

274. [Lutz, Harley Leist] The system of taxation in Maine: report to Governor Louis J. Brann and the executive council, by the Recess commission on taxation appointed by the Legislature and Governor Louis J. Brann, by authority of the 86th Legislature. 122pp. [Augusta, State library] Dec. 1934. 284.5 M28

Outlines, pp. 16-17, the penalties specified by law for non-payment of property taxes and the tax sale procedure. An Act of 1933 is said to provide for recording of the tax lien with the registrar of deeds, which is to serve as a mortgage against the property, the mortgage to be foreclosed within 18 months if not paid off with interest and costs during that time.

275. McIntire, Smith C. A study of tax-forfeited farm and forest properties in eighteen Maine towns. 17pp., processed. [n.p.] U. S. Dept. of agriculture, Bureau of agricultural economics, July 1940. 1.941 F5St9

"Maine Agricultural Extension Service cooperating."

"The objectives of this study were: 1. To assemble factual information relative to the amount and the characteristics of farm and forest property being surrendered for taxes. 2. To assist with a program for the more efficient utilization of surrendered properties...

"The data presented were obtained from towns in Penobscot and Waldo Counties. The towns contacted were those suggested by the County Extension Agents as towns in which tax-forfeited property was most likely to be found."

The writer's conclusions are as follows:

"1. The tax-forfeiture of real estate is becoming a serious problem in many Maine towns. Town reports indicate that 18 towns have acquired 411 properties in the past 10 years. 2. The forfeiture of property often results in its removal from the tax list or in a scale-down of its tax value to the town. The result is that the remaining taxable properties bear a larger portion of the town's financial burden. 3. The resale and management policies applying to tax-forfeited properties are varied and, in many towns, appear short-sighted. 4. Solutions to the problem of tax-forfeited real estate are of two types: a. Adjust the tax burden to the income producing capacity of real estate. This is possible on many properties only through a reduction of either the assessed value or the tax rate. Such an adjustment of the tax burden could prevent tax-forfeitures. b. Continue the present tax policies, recognizing that low income properties will revert to public ownership. With long-time objectives in view, provide for the administration of these properties so as to obtain for the town the greatest possible long-time benefits."

276. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 46 Maine towns, 1928-33. 10pp., processed. Washington, D. C., 1935. 1.9 Ec78Tds [42d]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Maine."

## MARYLAND

277. Maryland. Board of public works. Report...to the General assembly... [1937-1938] 64pp. [Annapolis] 1939. 284.59 M36 1937-1938

Statistics for counties, cities and towns include those showing uncollected portion of tax levy annually, 1934-1938, and 1933-1937.

278. Maryland. State planning commission. Five years of state planning. Md. State Planning Comn. Pub. 20, 65pp. Baltimore, Dec. 1938. 280.7 M36Pu no. 20

Ch. 5. Public Finance, contains brief passages, pp. 26-27, discussing some of the findings in the report by William Paul Walker "Certain Financial Aspects of Local Governments in Maryland" as to the factors of tax delinquency and remedies for it.

279. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural estate in six Maryland counties, 1928-33. 13pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [3d]

"This survey was made under a Civil Works project administered

by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Stations of the 48 states."

The counties selected for study were Carroll, Charles, Harford, Kent, Somerset and Washington.

280. Walker, William Paul. Certain financial aspects of local governments in Maryland...November 1934. 97pp., processed. [Baltimore?] Maryland State planning commission, 1934. [Publication no. 1] 280.7 M36Ce

Published in cooperation with the Maryland Emergency Relief Administration.

"Sources of data," pp. 96-97.

A second edition was published June 1936, 97pp., processed.

Uncollected Taxes and Tax Collection Procedure, pp. 23-40, discusses the factors responsible for uncollected taxes, the extent of delinquency in Maryland, variations in tax collection procedure, and remedies for delinquency. The author concludes: "Every legal device should be utilized by local units to make tax payments as easy and attractive as possible. After these conveniences and inducements have been given the taxpayer, it is entirely proper to exercise strict requirements upon the individuals who do not pay their obligations within the prescribed time."

Bar graphs show percent of current county tax levy uncollected at end of each fiscal year 1928/29, 1930/31 and 1932/33, by counties; approximate total county taxes outstanding at end of each fiscal year 1928/29-1932/33; uncollected taxes of certain incorporated places of Maryland, as of latest available fiscal year.

281. Walker, William Paul, and Hamilton, A. B. Tax delinquency in Maryland, with special reference to agriculture. Md. Agr. Expt. Sta. Bul. 381, pp. 155-185. College Park, 1935.

Contains statistics of tax delinquency by counties and of various factors affecting delinquency.

The conclusions and recommendations are summarized as follows: "1. There are so many factors associated with the extent of tax delinquency that it is difficult to ascribe the lack of paying taxes on time to any outstanding cause... Taxpayers and county officials should study the conditions making for tax delinquency in their counties and endeavor to remedy such conditions.

"2. Farm tax delinquency is not necessarily a direct reflection of the marginality of land...

"3. The promptness of tax payments may and should be encouraged by the following methods: a. Provision for installment payment of taxes... b. Closer agreement between the periods of tax payments and the periods of cash income of taxpayers, especially of farmers, whose cash income tends to be concentrated at certain times. c. Providing discounts for early pay-

ment of taxes. d. Making tax sales a more definite and consequential circumstance to the end that purely negligent taxpayers will be properly penalized for such negligence.

"4. ...Discounts should occur in those months when farmers have their greatest available cash...

"5. There is a distinct need for a clarification and uniformity of the laws regarding tax sales. There are many disadvantages associated with the present practice of selling portions of farm property. A revamping of state and local laws is needed in order to provide the proper penalty for unnecessary tax delinquencies and a more definite and insuring situation attending the transfer of tax sale properties to buyers of such properties."

282. Weitzell, Everett C. Economy in county government. Md. Agr. Expt. Sta. Bul. 412, 149pp. College Park, 1937.

On p. 107 is a short section on uncollected taxes and a chart showing approximate total taxes outstanding at end of each fiscal year 1929/30 to 1935/36.

Table 14, p. 144, gives approximate total county taxes outstanding at end of each fiscal year 1930/31 to 1935/36 by counties.

Table 15, p. 145, gives uncollected general property taxes of governmental units of Maryland, 1935/36 for the State, counties, Baltimore city, and the total for incorporated places and for special districts.

## MASSACHUSETTS

283. Long, Henry F. Enforcement of real estate tax liens in Massachusetts. Leg. Notes on Local Govt.5(3): 119-121. Jan. 1940.

A study of the legislation enacted in Massachusetts to solve the problem of tax liens. Under a law of 1915, the situation caused by the redemption privilege becoming too involved in technicalities to permit the property to return to the active tax list, was remedied. Under it "a tax sale conveys only a municipal lien, the title becoming absolute only after foreclosure of the right of redemption by a decree of the land court, a petition for which may not be brought until two years have elapsed from the sale of taking." Although one of the effects of this was to discourage buying in the depression years "a law permitting the appointment of a custodian of property acquired by a municipality through non-payment of taxes is proving highly successful. Since such a volume of property has had to be taken over by communities, a business-like research and sales effort is the only way to bring in the revenue due and put the property back on a tax paying basis. This custodian work is not only protecting tax title property from depreciation and destruction, but is searching out useful purposes to which otherwise unproductive land may be put." - p. 120.

284. Massachusetts. Commissioner of corporations and taxation. Annual report, 1928/29-1937/38. 10 nos. [n. p., 1930-1940?] 252.39 T19R

Each report contains the number of tax titles reported to be held by each municipality for the current period.

These reports are issued in the Public Document Series as No. 16.

285. Nichols, Philip. Taxation in Massachusetts; a treatise on the assessment and collection of taxes, excises and special assessments under the laws of the commonwealth of Massachusetts. Ed. 3, 953pp. Boston, Financial publishing co. [1938] Libr. Cong. HJ3302.A7 1938n

The index should be consulted for material related to tax delinquency under the following headings: Collection, Collector of taxes, Deed of land sold for taxes, Deposit required at tax sale, Foreclosure, Forfeiture, Lien, Payment, Posting of notice on sale of land, Redemption, Sale of land for taxes, Tax title, etc.

286. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 37 Massachusetts towns, 1928-33. 11pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [30th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Massachusetts."

287. Van de Woestyne, Royal Stewart. State control of local finance in Massachusetts. 184pp. Cambridge, Harvard university press, 1935. (Harvard economic studies. v. 49) 284 V282

"Originally...submitted as a thesis for the doctorate at Harvard university in 1932." - Preface.

Bibliography, pp. 169-178.

Contains brief passages on legislation regarding tax delinquency and on tax titles, for which the index should be consulted.

## MICHIGAN

288. Century's largest land sale nears end: auction completed in 31 counties; still on in Oakland, Macomb, Genesee and Wayne. Mich. Munic. Rev. 13(5): 52-55, 58-59. May 1940. Libr.Cong. JS39.M12

Graphs show disposition of May 3, 1938, state bids: percentage redeemed, sold, and under state ownership; and percentage of total sales to owners and outsiders; State land sale, February 13, 1940, all by counties. Tables, pp. 54-55, give data on sales, by counties.

289. Chatters, Carl H. The sale of delinquent tax lands. Experience shows that Michigan's tax law needs revision. Mich. Munic. Rev. 1(8): 123-124. Aug. 1928. Libr. Cong. JS39.M12

The author states that "The present law is unfair to the taxpayer for several reasons: (1) The high cost of redemption after the tax deed is issued is unwarranted; (2) The method of competition at the tax sale is not on a basis to benefit the taxpayer; (3) Taxes are due in a lump sum instead of installments; (4) Tax deeds are issued at the expiration of the redemption period on the tax certificate without any further legal process." He then considers "These indictments of the law...[to] see if any remedy can be found."

290. Delinquent tax relief problems. A review of several delinquent tax proposals before the State legislature. Mich. Municip. Rev. 6(2): 19-20, 26. Feb. 1933. Libr. Cong. JS39.M12

Analyzes the causes of tax delinquency, and three measures then before the legislature to relieve the delinquent taxpayer. These are "Senate Bill 27, file 29, introduced by Senator Moore; House Bill 98, file 98, introduced by Representative Holbeck; and House Bill 185, file 187, introduced by Representative Southworth."

291. DeVries, Wade E. How Michigan handles its state owned lands. Jour. Land and Pub. Util. Econ. 6(2): 119-126. May 1930. 282.8 J82

The writer analyzes and traces the history of Michigan's land policy. He summarizes his paper as follows:

"The Commissioner's wish or prophecy [stated in the 1914 and final report of the Commissioner of the State Land Office] has been fulfilled as to uses to which State lands have been put, but he failed to see the large increase which was to take place in the acreage of such lands. In the following 15 years the area of tax homestead land tripled and the tax delinquency problem is now more acute than ever. For the last 10 years the acreage of tax homestead land held by the State has been growing at an increased rate (chart II).

"The real effect of the agricultural depression beginning in 1920 was not made evident in the increased reversion of land to the State until 1927... At the same time the Conservation Department embarked upon the new policy of asking the Auditor-General for early deedings of lands within the State Forests and Game Preserves which were delinquent for a sufficient number of years. This policy has probably accelerated the increase of State owned acreage to some extent... The current delinquency records now compiled, which cover 21 counties, show an area probably subject to deeding to the State equal to over 37% of the present State acreage in those counties. It appears certain that tax homestead lands will soon mount to over 2,000,000 acres..."

292. Ford, Robert S. Final disposition of delinquent tax lands. Taxes 18(9): 567-571, 582. Sept. 1940. 284.58 T195

Address delivered before the Municipal Finance Officers Association of the United States and Canada, Detroit, Michigan, June 19, 1940.

"The State of Michigan has adopted an unusual device for dealing with the unprecedented volume of tax delinquency which accumulated during the depression of the nineteen-thirties. By this device, which is designated as the 'salvage sale,' a final opportunity is extended to property owners to redeem or re-acquire property which has reverted to the state for non-payment of taxes... As a result of the salvage sale,...almost ninety thousand parcels of property have been returned to local assessment rolls where they will again become a source of local tax revenue."

The nature of the salvage sale, its purpose, the salvage sale as distinguished from the tax sale, the land subject to salvage sale, the sales price, the land sold, rights of municipalities, rights of the highest bidder, disposition of unsold lands, and the results of the 1940 sale are discussed. It is pointed out in conclusion that "the sale was not expected to remedy the causes of tax delinquency, but rather to provide relief to taxpayers and the local units from the delinquency accumulated during the depression of the nineteen-thirties. In other words, it is merely an effort to deal with the present problem that arose out of the large volume of unpaid taxes for former years."

293. Ford, Robert S., and Landers, Frank M. Local government in Branch county. Mich. Univ. Bur. Govt. Mich. Pam. 9, 38pp. [Ann Arbor, 1940] 280.9 M582M no. 9

Tax Delinquency, p. 20. States that "In contrast with the state as a whole and, particularly, with the northern cut-over counties, Branch County has not been troubled by any serious tax delinquency."

294. Ford, Robert S., and Landers, Frank M. Local government in Cheboygan county. Mich. Univ. Bur. Govt. Mich. Pam. 7, 28pp. [Ann Arbor, 1940] 280.9 M582M no. 7

Tax Delinquency, pp. 15-16, gives trends in tax delinquency for Cheboygan County, and its causes.

295. Ford, Robert S., and Landers, Frank M. Property tax administration. Mich. Univ. Bur. Govt. Mich. Pam. 3, 21pp. Ann Arbor, 1939. 280.9 M582M no. 3

Outlines, pp. 15-16, the Michigan procedure with regard to delinquent taxes.

296. Ford, Robert S. Realty tax delinquency in Michigan. Mich. Univ. Bur. Govt. New Ser. Bul. 8, 125pp. Ann Arbor, Oct. 1937.
284.59 M5822 no. 8

Contents: Pt. 1. Procedure, pp. 3-10; 2. Analysis of tax delinquency for 1934 and prior years, pp. 11-50; 3. Tax reversion and administration of tax delinquent land, pp. 51-71; Causes and treatment of tax delinquency, pp. 72-86; Appendix A. Property tax administration calendar, pp. 87-95; B. [statistical tables] pp. 97-124; Glossary of technical terms, p. 125.

The tables in the appendix give summaries for both rural and urban parcels of real estate showing number and amount unpaid, partially paid, and fully paid under the Moore-Holbeck Act on parcels delinquent for 1929 and prior years; percentage distribution of unpaid, partially paid, and fully paid; long term rural and urban delinquency by counties, 1880-1932, showing number of years in delinquency, acreage, net delinquency, number of parcels and net delinquency.

Maps and tables in the text show delinquency and collections for both rural and urban areas by counties on the levy of 1932 and prior years. Charts show the distribution of unpaid, partially paid and fully paid parcels delinquent for 1929 and prior years. Maps and tables show lands bid off by the State, etc.

297. Ford, Robert S. Recent developments in the Michigan tax situation. Mich. Univ. Bur. Govt. New Ser. Bul. 4, 26pp. June 1936.
284.59 M582

Among the laws passed in 1932 and 1933 to relieve the tax situation was an act providing for a moratorium on the payment of taxes delinquent on the levy for 1932. This act is briefly described. A table shows the amount of delinquent taxes collected and the per cent of current levy contributed by delinquent collection, 1923 to 1935 (annually).

298. Ford, Robert S., and Wood, William B. Tax and salvage sales. Mich. Univ. Bur. Govt. Mich. Pam. 4, 24pp. [Ann Arbor?] 1939.
280.9 M582M no. 4

"The material in this pamphlet is based on a previous publication of the Bureau of Government entitled Realty Tax Delinquency in Michigan (October, 1937) by Robert S. Ford." - Editor's Note.

"The salvage sale is a device for dealing with the tremendous volume of tax delinquency that accumulated during the depression. Both the tax sale and the salvage sale are closely related to tax delinquency in real estate, but the two types of sale should not be confused. This pamphlet contains an explanation of the significance of tax delinquency, and of the nature and operation of the tax and salvage sales."

"The theories underlying the tax and salvage sales are quite different. The former is an extreme penalty for nonpayment of taxes and represents the first step in divesting the

delinquent taxpayer of his property. The latter is an emergency device designed to restore to private ownership lands which have reverted to the state by the tax delinquency route...

"There are several points of difference between the tax and salvage sales. At the tax sale, taxes, or rather tax liens, are sold; whereas at the salvage sale the land itself is sold. The taxpayer owns the property subject to tax sale, but the state owns the property subject to salvage sale. Under the tax sale the price is fixed, and bidding centers around the smallest undivided interest in the land which will be accepted by the purchaser of the tax certificate; under the salvage sale the entire interest in the property will be sold to the highest bidder."

In addition, the causes of tax delinquency and delinquent tax procedure are discussed.

A table(p. 5) shows the Assessed Valuation and Accumulated Charges Against Certain Parcels in Wayne County, as of July 31, 1939; diagrams (colored) (pp. 12-13) show the tax delinquency cycle before and after the adoption of the salvage sale; and a map shows private purchases and state bids, tax sale of 1938, by counties (p. 16).

299. Frank, Bernard. Periodic land use studies for more effective planning. Jour. Forestry 32(4): 425-429. Apr. 1934. 99.8 F768

This article gives the results of a re-survey of land use in Menominee County, Michigan, and contains a section entitled: Tax Delinquency and Ownership, pp. 427-429. Table 4 gives distribution of long-term delinquency by owner intents, Menominee County, 1933.

300. Hedrick, W. O. Farm tax delinquency in Michigan from 1928-1932. Mich. Agr. Expt. Sta. Spec. Bul. 264, 62pp. East Lansing, 1935.

The summary traces briefly the trend in tax delinquency in this period and concludes:

"Relief measures in respect to delinquencies attempted in Michigan have been through reductions of the tax levy, of the tax rate, and of assessed valuations, the remission of penalties, the deferring of dates of tax sales, and through amortizing the delinquencies over a ten-year period. Some evidence tends to show that suspension of penalties while giving relief from current taxes, is the direct cause of increased delinquency through the uncertainty developed as to tax collections. The final disposition of the vast volume of land delinquencies in Michigan has not been yet determined."

301. Herbert, P. A. Resources and public finances of Michigan in relation to the forest tax problem. U. S. Dept. Agr. Forest Serv. Prog. Rpt. Forest Taxation Inq., no. 13, 40pp. [and 63 unnumbered pages of tables and figures], processed. [Washington, D. C.] Apr. 1, 1931. 1.9 F7632 no. 13

Tax Delinquency, pp. 23-27, brings out the area of land de-

linquent, trends in real estate delinquency in Michigan, trends in redemptions and sales, and the cost of handling delinquent properties as compared with the penalties and interest obtained from delinquent taxpayers.

The following tables of the appended section relate to delinquency: 40. Area of acreage real estate and assessed value and taxes of all real estate returned delinquent, 1900-1928, by county groups, Michigan; 41. Number of delinquent descriptions and taxes thereon advertised and for sale, taxes on descriptions sold or redeemed before or at the sale, and cost of advertising the sale, 1900-1927, by county groups; 42. Trend in the delinquency of lots and acreage property, 1923-1928, by county groups; 43. Area of acreage property and number of platted lots deeded to the state because of delinquency, 1910-1928; 44. State taxes paid, returned delinquent, and subsequently collected, with costs and interest, 1917-1928.

302. Hudson, W. C. New law improves scavenger sale procedure. Mich. Munic. Rev. 12(6): 67, 74-75. June 1939. Libr. Cong. JS39.M12

Summarizes the provisions of "Act 155, as amended by Act No. 244, P.A. 1939."

303. McMurry, Kenneth C., and Greenshields, Mary. Some geographic relationships to tax delinquency in Michigan. Mich. Acad. Sci., Arts and Letters. Papers (1930) 14: 377-387. Ann Arbor, 1931. 500 M582

The writers offer a series of maps (Maps 25-30) which "indicate some decided variations in amount and location of reversion during the period from 1880 to 1925." Delinquency is discussed chiefly for Roscommon, Ogemaw, and Alpena Counties.

304. McPherson, Melville B. [Tax penalties and sales] Natl. Tax Assoc. Proc. (1935) 28: 260-267. Columbia, S. C., 1936. 284.59 N21 28th

"With the great increase in tax delinquency after 1929, the [Michigan] state legislature sought to ease the burden of the general property tax, by waiving certain penalties and fees, on the payment of taxes for certain years, and by extending the time of payment in some cases. Some of the acts are no longer applicable, but the chief provisions of all these acts will be given, because of the general interest in the subject."

305. Martin, Rex B. Taxation - tax delinquent lands - the Michigan land board act as a solution to the delinquency problem. Mich. Law Rev. 39(5): 800-811. Mar. 1941. 274.008 M58

"Michigan in 1928 had over $25,000,000 worth of delinquent taxes on 8,757,000 acres of property. In 1932 this acreage was estimated at 15,660,000. By 1937 the unpaid taxes in some of Michigan's counties exceeded five times the assessed value of the delinquent properties. Much of the property could not be sold for the amount of taxes owed, and the increase in the

number of delinquencies meant a corresponding decrease in the property producing tax returns. The more unpaid taxes accumulated on any particular parcel, the more difficult it became to sell that property for back taxes. Finally the legislature in 1937 adopted the State Land Board Act, a unique statutory plan for administrating tax delinquent property and hastening its return to private ownership. In 1939 over 600,000 parcels of land became the state's fee simple absolute and the act commenced to function.

"This comment will discuss (1) The mechanics of the act's operation; (2) The constitutional issues involved; (3) The legal problems presented; and (4) The probable effectiveness of the act."

306. Michigan. Auditor general. Annual report...1928/29-1937/38. 10 nos. Lansing [1929-1938] 252.41 Au2R

Detailed figures are given for tax delinquency for which the index in each volume should be consulted under such headings as: Acres returned delinquent for taxes; Delinquent state tax; Delinquent tax collections; Platted lots returned delinquent; and Sale of lands, receipts from.

307. Michigan. Dept. of conservation. Biennial reports, 5th-9th, 1929/30-1937/38. 5 nos. Lansing [1931-1939?] 279.9 M58

The Report of the Division of Lands included in each of these reports discusses the tax homestead lands of the State, giving current figures on acreage of tax homestead lands, acreage on which the State paid taxes, tax homestead lands deeded to homesteaders, and tax homestead lands sold and amounts received, by counties.

The Sixth and Seventh Reports also include the Land Economic Survey Division Reports, containing material on tax delinquency.

308. Michigan. State commission of inquiry into taxation. Report... 1930, authorized by Act 122 of the Public acts of 1929. 112pp. Lansing, Franklin DeKleine co., 1931. 284.5 M58

William J. Thomas was chairman of the Commission.

Tax Delinquency, pp. 80-85. Recommendations are made for changing the rates of penalty for non-payment of taxes from the day the taxes become delinquent until the tax sale and after the tax sale and before time of redemption, the time of holding the tax sale after the taxes become delinquent, the closing of books before the sale, mailing of tax notices or bills, notices of accrual of penalties, placement of responsibilities for tax suits on the state rather than on the collecting official, the keeping of records when a tax roll is sent to the County Treasurer for collection, and monthly rather than quarterly settlement of taxes by the County Treasurer.

309. Michigan. State planning commission. A study of Michigan; a progress report on an inventory of its resources, its physical, social and economic character to serve as the basis for permanent, adjustable state planning. unpaged, processed. Lansing [1935] 280.7 M58

The sect. Land Use Planning contains a map showing location of State tax land.

A chapter entitled Land Planning Agencies and Data: Outline of Organization for the Extent of Scientific Data for Land Planning of Michigan, by R. L. Shaw, makes note of a series of Tax delinquent land maps "on file in the offices of the Lands Division of the Conservation Department."

310. Michigan. State planning commission. A study of tax reverted lands in Michigan, including analyses of the 1938 tax sale and the 1940 land salvage sale and a review of tax and salvage sale procedures. 72pp. Lansing, 1941. 280.7 M58St

Eugene B. Elliott is chairman of the Commission.

"This report has been prepared by John W. Stannard, under the direction of the Urban Committee of the Commission. Assistance in the assembly and tabulation of the data contained herein was furnished by the personnel of Work Projects Administration Official Projects O.P. 665-51-3-121 and O.P. 65-1-51-255."

Sects. 1-6 are entitled: 1. Tax reversion in Michigan; 2. The tax sale; 3. The salvage sale; 4. Urban problems; 5. Rural problems; 6. Tax reversion procedures.

Among the recommendations of the Commission is the simplification of reversion procedure, abolition of mandatory auction sales of newly reverted lands, broadening of statutory authority for land use zoning, and establishment of procedure for dealing with "large areas of platted lots which have reverted to the State, and which are worthless as lots."

The section on rural problems discusses the problems of the northern and southern areas, wild-cat subdivision of rural areas, and gives a map showing the pattern of tax reversion in the Lakewood group of subdivisions in Muskegon County.

311. Michigan. Tax study commission. Report, January 30, 1939. 68pp. Detroit, 1939. 284.5 M584R

The final chapter deals with the general property tax and includes recommendations for handling the problem of delinquency, pp. 67-68.

312. Miller, Loren B. Local finance and procedure. 97pp. [Detroit] Michigan Commission of inquiry into county, township and school district government, 1933. (Michigan local government series) 280.041 M61

Ch. I. Finance. Contains sections, pp. 21-27, on uncollected taxes and tax delinquency in Michigan. These bring out its

extent, causes, the type of property most affected, and questions raised on the problem of delinquency for whose answer further study is needed. Charts show tax delinquency for selected counties, 1927-1931, and for townships of selected counties, 1930 levy and 1927/31 average.

313. Nelson, Alf Z. Forest land taxation in Michigan. 46pp., processed. Washington, D. C., U. S. Dept. of agriculture, Forest service, Forest taxation inquiry, July 1, 1940. 1.962 F4F76
Pt. II, entitled: Trends in Tax Burden on Rural Land, contains a brief passage on the extent of tax forfeited land, pp. 9-10.

314. Newton, R. Wayne, and Hedrick, W. O. Farm real estate assessment practices in Michigan. Mich. Agr. Expt. Sta. Spec. Bul. 172, 80pp. East Lansing, 1928.
Table 2 gives Number of Descriptions of Acre Property Returned Delinquent and Rejected by Auditor General for Two or More Consecutive Years, by Counties, pp. 20-21.

315. Newton, R. Wayne. Taxes on Michigan's rented farms, 1919-1925. Mich. Agr. Expt. Sta. Tech. Bul. 91, 34pp. East Lansing, 1928.
"The investigation upon which the present report is based is one of a series of farm tax studies now being carried on by the United States Department of Agriculture in co-operation with Agricultural Experiment Stations in many parts of the country." - Introduction.
The section dealing with Taxation and Michigan Farm Land Values contains a passage, pp. 17-18, entitled: Lower Values Accompanied by Increase in Tax Delinquency in which it is stated that: "Over one-fifth of the entire land area of Michigan is being returned as delinquent annually... Such figures, insofar as they relate to farms, indicate a growing lack of incentive to keep up the public charges incident to farm ownership."
Table 8 shows Number of Acres Returned as Delinquent for Taxes in the State and in Thirty-nine Agricultural Counties, 1910-1925.

316. Reed, Thomas Harrison. Oakland county; a survey of county and township administration and finance, by Thomas H. Reed and associates. 113pp. Birmingham, Mich. [The Birmingham eccentric, printers] 1932. 280.041 R25
Points out, p. 47, that "Recent experience with tax delinquency has made it clear that the payment of taxes must be made as easy as possible for the taxpayer." Therefore installment payments are recommended.

317. Sparhawk, William N., and Brush, Warren D. The economic aspects of forest destruction in northern Michigan. U. S. Dept. Agr. Tech. Bul. 92, 120pp. Washington, D. C., 1929. 1 Ag84T
Literature cited, pp. 102-104.

In discussing "Short-sighted Public and Private Land Policies," pp. 72-74, the writers take up policy for tax defaulted lands. Resale of tax deed land did not result in its settlement in 1902-1907.

318. State property sale regulations released. Municipalities must authorize representative to bid for them at February 13 auction. Mich. Munic. Rev. 13(2): 15-16, 23. Feb. 1940. Libr. Cong. JS39.M12

Rules for the state lands auction.

319. State property tax delinquency. Mich. Municip. Rev. 6(4): 54. Apr. 1933. Libr. Cong. JS39.M12

Includes figures on total property, tax levy, current tax collection, % of levy collected currently, delinquent taxes collected, % of current levy contributed by delinquent collection, total tax collection, and % of total tax collection to levy, 1923-1933.

320. Struhsaker, F. P. Land use problems in Michigan. Jour. Farm Econ. 21(1): 287-290. Feb. 1939. 280.8 J822

"With a tax reversion law in operation since 1893, several millions of acres of cut-over land have passed to the state, and extensive tracts of such non-agricultural acreage are being retained in public ownership and are being managed by the State Conservation Department and federal agencies, not only for timber production but also for hunting, fishing and other recreational use. Several million acres more are due to revert to the state shortly, merely because the private owners see no chance of realizing a revenue equal to or exceeding the carrying charges." The problem of the proper disposition of these lands is discussed.

321. Tax delinquency wanes, League's study shows. Mich. Munic. Rev. 8(5): 63. May 1935. Libr. Cong. JS39.M12

"Michigan taxpayers are working out their own solution of the delinquent property tax problem. They are paying up their delinquent taxes and, to prevent future delinquency, they are paying a higher percent of current taxes.

"This is the way out of tax delinquency difficulties being taken by an increasing number of property owners throughout the state."

322. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in seven Michigan counties, 1928-33. 14pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [27th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Michigan."

The counties selected for study were Cass, Ingham, Ionia, Mecosta, Menominee, Saginaw, and Van Buren.

323. U. S. Dept. of commerce. Bur. of the census. Current collections of property taxes in Michigan. 4pp., processed. Washington, D. C. [1934]

This is one of the releases which was not re-issued in the volume entitled Realty Tax Delinquency. The Library of the Bureau of Agricultural Economics, however, has it in a binder with same call number: 157.41 R22

324. Woodworth, Fred L. These homes must not be sold. Mich. Farmer 184(7): 151, 160. Mar. 30, 1935. 6 M58

The writer states that "the most satisfactory solution [to the problem of tax delinquency] will be the one that will involve the minimum of cancellation of taxes with a maximum of return of property to a tax-paying status" and outlines the plan which the Governor and the Legislature have worked out. A map shows the state-owned property in each county plus the property returned delinquent for 1933 taxes.

325. Woodworth, Leo Day. General property tax. In Michigan. Tax study commission. Staff studies...1938-39, v. 3, pp. 523-591. Detroit [1939] 284.5 M584S v. 3

Section F, Enforcement of the levies against delinquents, pp. 583-591, discusses legislation relating to delinquent land taxes prior to 1933; the first moratorium, 1933-1935; second moratorium, 1937, and tax sales 1938 and subsequent years. Tax delinquency procedure and methods of preparing land tax sales in the officer of the Auditor General are also described.

Trends in delinquency in Michigan are shown, pp. 591b-591e.

Tables show current tax delinquency for the State, 1922 to 1935 and for certain cities within the period 1929-1938.

326. XYZ in the delinquency problem. Value of many 'unknowns' must be found before any further solution is attempted. League staff summary. Mich. Munic. Rev. 9(1): 6-7. Jan. 1936. Libr. Cong. JS39.M12

A report on a study by the staff of the Michigan Municipal League, with the use of National Youth Administration personnel, for the purpose of answering for Washtenaw County such questions as the extent of parcels on the delinquent tax rolls, the types of property in which these parcels fell, the average term of delinquency, and the real cause for the tremendous increase of delinquency during 1932 and 1933. The League feels that these questions should have been answered "at least before the tax moratorium law was amended in 1934."

MINNESOTA

327. Anderson, William. The economy of proper land utilization. Minn. Municipalities 19(9): 323-329. Sept. 1934. Libr. Cong. JS39.M13

Address before the Annual Convention, League of Minnesota Municipalities, June 7, 1934, at Rochester.

Brings out the extent of delinquency in Minnesota counties and cites the recommendation of the Committee on Land Use Appointed by Governor Olson that in counties where there was a high rate of delinquency there should be created county land classification committees and that these be given authority to zone the land in their counties. Brings out the problem of local equities in tax delinquent land.

The Committee recommends:

"In the case of land which is tax delinquent and which is suitable for agriculture or other private use, that that land be classified according to its value for agriculture, that it be put on sale whenever possible, and that ninety percent of the proceeds from the sales go into the local treasuries, county, town and school districts, for the purpose of retiring their local debts." Recommendation is also made for land not suitable for farming.

328. Anderson, William. Local government and finance in Minnesota. 355pp. Minneapolis, Minn., University of Minnesota press [1935] 280.043 An2L

Tax Collection and Tax Delinquency, pp. 151-155. This section contains a table showing tax delinquency in different geographic districts, 1933 levy, payable in 1934 (as of January 1, 1935).

In presenting the outlook for local finance the author writes in part as follows: "Property tax delinquency will probably decline after the people come to understand that bargain tax settlement laws have been held unconstitutional. While the legislature might find other ways of relieving the delinquents, it is to be hoped that it will instead devise laws to encourage tax payment.

"Local units might well give up all claims to lands which have reverted to the state through tax delinquency, in order to give the state a clear title and thus enable it to go ahead on reforestation and conservation projects." - p. 323.

329. Anderson, William. The reorganization of local government in Minnesota. League of Minn. Municipalities. Pub. 46, 27pp. Minneapolis, 1933.

Reprint from Minnesota Municipalities, v. 18, no. 2 and 3, Feb. and March 1933. 280.043 An2

"This pamphlet is a by-product of an investigation of the units of local government in Minnesota and the United States, undertaken with the aid of the Social Science Research Council, and the fluid research fund of the University made possible

by a grant from the Rockefeller Foundation. Definitive reports of this investigation have yet to be published." - Editor's Note.

The serious plight of the northern counties where the tax delinquent problem has become acute is discussed. Statistics are given comparing the cut-over counties with southern Minnesota counties in regard to uncollected taxes, 1930, per capita assessed valuation, 1931 and public debt, 1931, and average tax rate 1931. The status of land in northern counties is given by counties in a statistical table which includes land tax delinquency, Jan. 1, 1931.

The report recommends that when the state becomes the owner of the delinquent lands, a policy of aid to the local units should be worked out which would recognize the "sharp distinction...to be made between state aid which is needed to equalize services, and aid which merely serves to perpetuate weak and badly organized small administrative units."

330. Benton, Harry G. Delinquent tax problems. Com. West 69(21): 17. May 25, 1935. 286.8 C733

A brief discussion of the delinquent tax problem with special reference to that problem in Minnesota.

331. Benton, Harry G. Tax contest proceedings. Com. West 71(12): 13. Mar. 21, 1936. 286.8 C733

A discussion of the Minnesota act relating to real estate taxes and tax proceedings and defenses (Ch. 300, General laws), including the defenses which the delinquent taxpayer may offer.

332. Benton, Harry G. Tax payments on reduced basis. Com. West. 71(11): 32. Mar. 14, 1936. 286.8 C733

A discussion, continued from a previous issue of Commercial West, on the laws of Minnesota for the payment of delinquent taxes.

333. Benton, Harry G. That delinquent tax problem. Com. West 71(8): 18. Feb. 22, 1936. 286.8 C733

The writer holds that the "multiplicity of laws" which have been passed "to provide a method by which delinquent taxes could be coaxed in" have confused the taxpayer and complicated the tax situation. He cites these laws and discusses one of them.

334. Blakey, Roy Gillispie, and others. Taxation in Minnesota. Minn. Univ. Studies in Econ. and Business, no. 4, 627pp. Minneapolis, 1932. 280.9 M663 no. 4

Ch. 5. Tax Delinquency and the Cut-over Land Problem in Northern Minnesota, by R. N. Cunningham and Bernard Frank, pp. 112-146, contains the following statements:

"Tax delinquency has already caused the northern counties much difficulty in balancing their budgets... The reversion of

this land creates new responsibilities for the states and counties. It overwhelms the state with a large acreage of land that can be brought back into productivity only by a considerable outlay of hard cash, an investment that will be without tangible returns for many years to come.

"What are the reasons for this delinquency? What is the outlook with respect to further abandonment? What is the effect on local communities and on county governments? What is the effect upon the tax base, the rate of taxation, and the valuation of the remaining property? What adjustments can be made and what remedies can be offered?

"To obtain at least partial answers to these questions the Forest Service of the United States Department of Agriculture was given a special appropriation in 1931 to undertake studies of land reversion in various regions, including the Lake States region. The work was begun in sixteen northeastern cut-over counties of Minnesota, and the present report embodies a summary of the findings of the first year's work." Tables, maps and graphs show tax delinquency in the sixteen counties.

The Library of the Bureau of Agricultural Economics has also a reprint of this chapter and the one following it (Taxation of Forest Property, by John H. Allison) in its Pamphlet Collection (Taxation. Minnesota).

335. Blakey, Roy Gillispie, and Blakey, Gladys C. Taxation in Minnesota, 1939 supplement. 32pp. Minneapolis, University of Minnesota press [1939] 284.5 B85T 1939

Supplement to his Taxation in Minnesota (1932) issued as Minnesota. University. Studies in Economics and Business, no. 4 (280.9 M663 no. 4)

Tax delinquency, pp. 11-15, gives an analysis of delinquent property taxes, 1935-1938 and supplements chapter 5 of the book published in 1932.

336. Clarke, George B. The farm tax situation in Minnesota. Minn. Univ. Dept. Agr. Agr. Ext. Div. Minn. Farm Business Notes 89, pp. 1-3, processed. St. Paul, Apr. 20, 1930. 275.29 M663

Includes the tax delinquency situation, p. 1.

337. Clarke, George B., and Jesness, O. B. A study of taxation in Minnesota with particular reference to assessments of farm lands. Minn. Agr. Expt. Sta. Bul. 277, 42pp. St. Paul, 1931.

The authors consider Minnesota's tax system giving especial attention to methods of assessment and the tax delinquency situation. In their conclusions they point out the need for larger assessment units and for more scientific methods of assessment.

Other needs pointed out include a better land policy, especially for the forest and cut-over lands, and a broader tax base to relieve the farmer's real estate tax burden.

The study includes the following statistical tables: Revenue derived from taxes for the year 1929 payable in 1930; Distribution of general property tax for each $1,000 of taxable value (State averages, 1930); Percentage distribution of general property tax (State averages, 1930); Average ratio of assessed value to sale value... Districts I to VI; Average ratios of assessed value to sale value when farms are grouped according to number of acres in farm, and according to sale value per acre; Summary of results of assessments in District I and II for the period 1914-15; Means and measures of variation for the distributions of sales in Districts I and II, 1914-15 and 1924-27; Range of assessment ratios in certain Minnesota cities; Ratio of assessed value to sale value, platted real estate in selected counties; Average percentage that true and full assessed value was of sale value in each district compared for the periods 1914-15 and 1926-27; Changes in the assessment percentages for the two classes of property from 1914-15 to 1926-27; Tax delinquency in Minnesota by counties, January 1931; and, Tax delinquent acreage in certain Minnesota counties. Two maps show Taxes per $1000 taxable value in the townships of each county, and percentage of 1927 taxes uncollected January 1, 1929.

338. [County tax delinquency] Minn. Municipalities 19(6): 228-231. June 1934. Libr. Cong. JS39.M13

This consists of a table giving figures by counties of delinquent taxes as of January 1, 1932, 1933 and 1934, and two graphs "Comparison of per cent of 1930-1931 and 1932 uncollected taxes delinquent as of Jan. 1, 1932, 1933 and 1934 respectively" also by counties.

339. Davis, Darrell H. The Finland community, Minnesota. Geog. Rev. 25(3): 382-394. July 1935. 500 Am35G

This study was undertaken "to demonstrate the value of intensive studies as the basis of plans for the utilization of the cutover lands of northeastern Minnesota."

Discusses, p. 393, tax delinquency in the Community, and a chart, p. 387, shows land ownership and tax delinquency.

340. Fiterman, Harry. Analytical report on the financial and relief condition of eighty-seven counties of the state of Minnesota. 119pp., processed. [Saint Paul] Minnesota emergency relief administration [1935] 284.5 M669A

Contains maps showing percentage of 1928 taxes in Minnesota uncollected, Jan. 1, 1930; percentage increase in total uncollected taxes by counties; average delinquency 1932 tax on January 1 and September 1. A chart, p. 20d, shows the history of tax delinquency in Minnesota 1926 to 1934, and the series of tables for each county in the state, include assessed valuation delinquent, percent 1933 taxes delinquent, amount delinquent to $1,000 of assessed valuation, and accrued tax delinquency 1926 to 1934.

341. Gilcreast, Roy M., and Musbach, William F. Land use problems and policies in the cut-over regions of Minnesota with special reference to eastern Pine county. 35pp., processed. Washington, D. C., U. S. Dept. of agriculture, Bur. of agricultural economics, Jan. 1939. 1.9 Ec76Lpr

The following extracts are taken from the Summary:

"1. Approximately 7,000,000 acres of land, most of them in the cut-over regions of Minnesota, are subject to forfeiture to public ownership because of non-payment of taxes for the 1930 or prior levies. The removal of these lands from the tax rolls is directing public attention to the seriousness of the tax problem, particularly in the towns and school districts, and to the need for constructive action which will alleviate present conditions.

"2. Tax delinquency is closely associated with several other problems common to the cut-over regions. These problems arise from the existence of large areas of land which produce little or no income, from excessive indebtedness of local governmental units, scattered rural settlement, low farm incomes, and depleted natural resources. All of these problems are fundamentally land use problems...

"7. The policies followed by the county boards in classification and resale of tax-forfeited lands can be an important factor in promoting constructive land use programs... A classification made and adopted by local groups would be an effective guide to the county boards in their handling of the tax-forfeited lands.

"8. A land exchange program, now permitted under the recently adopted amendment to the State Constitution, should be developed to aid settlers in moving from the nonagricultural areas to better land in the agricultural districts. Under present conditions, the usefulness of such a program is limited because of the questionable validity of the State's title to the tax-forfeited lands...

"12. The most important factor in the present high tax rates is the charge for debt service... [The] cycle of delinquency, rising tax rates, and further delinquencies continues. An adjustment in the outstanding indebtedness appears to be the only solution of the problem."

342. Gould, Edward S. Collecting delinquent real estate taxes. Minn. Municipalities 19(4): 125-126. Apr. 1934. Libr. Cong. JS39.M13

Paper read before the Minnesota Tax Conference, March 9, 1934.

A brief statement of the Minnesota law for the collection of delinquent taxes.

343. Hall, R. C., and Herbert, P. A. Property taxation in selected towns in the forest land regions of Minnesota. U. S. Dept. Agr. Forest Serv. Prog. Rpt. Forest Taxation Inq., no. 9, 37pp. [and 39pp. of tables] processed. [Washington, D. C.] July 1, 1930. 1.9 F7632 no. 9

Among the tables appended to this report are: 101. Lands with taxes delinquent three years and seven months or more, classified by property classes, 1926; 102. Classification of area delinquent three years and seven months, or more, on the basis of its physical character, 1926; 103. Comparison of the area delinquent three years and seven months, or more, in 1913 and the area delinquent for similar period in 1926; 104. Area delinquent as of 1926 as compared with the total taxable area. All data are given for selected towns in Beltrami, Hubbard, Lake, and St. Louis Counties, Minnesota.

344. Hollands, H. F. Tax delinquency. Minn. Univ. Agr. Ext. Div. Minn. Farm Business Notes, no. 139, pp. 1-3, processed. St. Paul, July 20, 1934. 275.29 M663

"Tax delinquencies on rural real estate differ in amount and also in permanency as is shown by a study made the past winter by the Division of Agricultural Economics in cooperation with the United States Department of Agriculture and the Federal Civil Works Administration.

"Data on tax delinquency, tax sales, mortgage foreclosures, and land transfers were obtained in nineteen counties on all pieces of rural real estate of three or more acres which had been tax delinquent at any time for the tax levies of the five years, 1928-1932."

A graph shows average tax delinquency by districts, 1928-1932, and table 1 "gives the percentage of delinquency for each of the counties studied for each of the five years, and the average percentage delinquency for each of the districts into which the counties have been grouped."

345. Jesness, O. B. Land use problems. Minn. Univ. Agr. Ext. Div. Minn. Farm Business Notes, no. 147, pp. 1-3, processed. Mar. 20, 1935. 275.29 M663

Discusses the land use problems of the cutover lands of northeastern Minnesota, much of which is tax delinquent.

346. Jesness, O. B. Land use problems in northern Minnesota. Minn. Univ. Agr. Ext. Div. Minn. Farm Business Notes, no. 142, pp. 1-3, processed. Oct. 26, 1934. 275.29 M663

Includes suggestions for improved practice in handling the problem of tax delinquent lands.

347. Jesness, O. B. Problems of land policy. Minn. Univ. Agr. Ext. Div. Minn. Farm Business Notes, no. 112, pp. 1-4, processed. St. Paul, Mar. 20, 1932. 275.29 M663

Considers tax delinquency as a problem of land use and the need for new policies to deal with the tax reverted land.

348. Jesness, O. B. Taxes and the farmer. Minn. Univ. Agr. Ext. Div. Minn. Farm Business Notes, no. 101, pp. 1-4, processed. St. Paul, Apr. 20, 1931. 275.29 M663

Briefly discusses causes, extent in Minnesota and relation to the problem of land utilization, of tax delinquency, pp. 3-4.

349. Mason, John E. Isolated settlement in Koochiching county, Minnesota. U. S. Dept. Agr. Bur. Agr. Econ. LE-8 [Land Econ. Rpt. 8] 49pp., processed. Washington, D. C., Nov. 1940. 1.9 Ec76Le no. 8
Notes the extent of tax delinquency on p. 17.

350. Meeker, M. J. How are we to solve a delinquent tax problem? A report submitted to the League [of Minn. municipalities] committee on delinquent taxes. Minn. Municipalities 17(4): 185-186. Apr. 1932. Libr. Cong. JS39.M13
Points out that the problem is two-fold: first the payment of the delinquent taxes, and, then, placing this property back on the tax roll; that under "present" legislation, it takes six to eight years to get delinquent property back on the tax rolls. Offers as a solution three legislative acts to supersede the "present existing laws governing the sale of tax delinquent real estate." These make special and general assessments a direct personal obligation of the owner of the property and provide for the foreclosure of tax liens for general or special assessments within 90 days after it becomes delinquent and the foreclosed property to be subject to redemption within one year from date of sale.

351. Minnesota. Agricultural experiment station. Land economic survey of Hubbard county, Minnesota. Minn. Agr. Expt. Sta. Bul. 317, 264pp. St. Paul, 1935.
In cooperation with the Minnesota Department of Conservation.
Delinquent Taxes, pp. 189-202, contains the following tables and charts: Various Stages of Tax Delinquency in Hubbard County, January 1930, p. 190; Tax Delinquency by Townships in Percentage of Taxes Levied, 1928, p. 192; Tax Delinquency in Hubbard County, January 1, 1930, by townships, pp. 194, 195; Percentages of the Acreage of the County in the Various Stages of Delinquency, as of January 1, 1930, by townships, p. 196; Percentage of Delinquent Area Redeemed January 1930, by townships, pp. 200, 201.
Among the recommendations made by the Survey, those for tax delinquency are as follows (pp. 262-263):
"Hubbard County...is faced with a difficult problem because of the large amount of tax-delinquent land. It is clear that this situation is as much a problem of land use as it is a problem of taxation. Much land has been allowed to become tax delinquent because the valuable timber has been removed, and, with no market for the land or profitable use for it in sight, owners have not found it possible or advantageous to keep taxes paid. Wholesale compromising in tax delinquency, in an endeavor to place the delinquent land back on the tax rolls, is merely temporizing and does not solve the difficulty...

"It is recommended that the policy of bargain settlement of taxes be discontinued. Land definitely tax delinquent should be retained and developed in state ownership unless its classification is clearly agricultural. The state law governing reversion of tax-delinquent land should be amended in order to give the state clear title to such land. Unless and until this is done, the state cannot afford to devote funds to the development of such lands."

352. Minnesota. Committee on land utilization. Land utilization in Minnesota; a state program for the cut-over lands; final report of the Committee on land utilization appointed by Governor Floyd B. Olson, August 4, 1932. 289pp. Minneapolis, University of Minnesota press, 1934. 282 M662

Lotus D. Coffman, chairman.

"Annotated bibliography," pp. 269-277.

Ch. X. Taxation as it Affects Land Use, prepared by William Anderson, pp. 163-182, describes the problem created by tax delinquency, the Minnesota tax system, and tax delinquency in the cut-over region. This last gives the acreage and values of delinquent property (including a table showing accumulated tax delinquency in 22 northern and 20 southern counties on January 1, 1932), the causes of delinquency, faulty assessment as a cause of it, and the forest tax law and its effects.

Other, briefer, passages in the study give the increase and extent of tax delinquency in Minnesota, pp. 17-18; questions arising in connection with the state's title to reverted lands, pp. 26-27; recommendations that "the...law be so amended as to give the state absolute title to land reverting because of tax delinquency and that the state make no final dedication of any land to state use until it has absolute title to it," p. 29; recommendations for settlement with local units of government for their equities in tax-delinquent lands, pp. 29-30; and, in the chapter describing the effects of past land development, the relation of the tax burden and tax delinquency, pp. 59-60; tax delinquency in relation to the tax levy and the public debt, pp. 61-62; and, in the chapter on state-local financial relations, state title to tax-delinquent lands, pp. 217-222, quotes the law of 1927 on the subject and discusses the tax-title problem.

353. Minnesota. Committee on tax delinquency. Tax delinquency; report and recommendations of a committee appointed by Governor Floyd B. Olson. 7pp. [Minneapolis?] 1935. 284.5 M665

"The committee concludes generally in regard to this problem as it affects types of property (1) that delinquency exists on all classes of properties, (2) that delinquency is proportionately greater on vacant real estate, and (3) that where special assessments are heavy the delinquency is heavy...

"The committee as a result of its study makes the following recommendations: 1. Enact no more discount or so-called 'tax bargain sale' laws. 2. Discontinue the suspending or postponing of tax sales. 3. Adopt and enforce uniform rates of interest on all delinquent taxes. 4. Establish a plan of discount to encourage early payment of taxes. 5. Permit installment payment of delinquent taxes. 6. Provide for absolute forfeiture of tax delinquent lands to the state in five years with a mandatory sixty-day notice to be given thereafter. 7. Require appeals from assessments and the assessment thereof to be made and prior to the levy of the tax insofar as possible. 8. Clearly define the term 'homestead' as a classification for valuation purposes. 9. Enact some restrictive legislation limiting the method of imposing special assessments and limiting the amounts thereof. 10. Appoint an interim commission with authority and facilities to study and revise the tax code of the state."

A table, p. 5, gives amount and percent of uncollected tax, Jan. 1, 1934, and total uncollected taxes, January 1934, by counties.

The conclusions and recommendations of this report are summarized in an article entitled Tax Delinquency; Report and Recommendations of a Committee Appointed by the Governor, in Minn. Municipalities 20(1): 14-18, 32, Jan. 1935. Libr. Cong. JS39.M13

354. Minnesota. Dept. of conservation. Biennial report, 1931/32-1936/38. 4 nos. [St. Paul] [1933]-1939. 279.9 M66

The first report is issued by The Commission of Conservation.

The reports for 1931/32 and 1933/34 give data on forest projects including delinquent acreage. The report for 1935/36 contains in its report of the Division of Lands and Minerals a passage, p. 196, on tax-forfeited lands. The report for 1936/37-1937/38 contains in its report of the Division of Lands and Minerals a section, pp. 270-272, describing progress in work with tax-forfeited lands and their classification. This same report includes a brief paper by Howard B. Munson entitled, Classification of Tax-Forfeited Lands in the State Forests, p. 117, describing meetings which have taken place between the Division of Forestry in cooperation with the Land and Minerals Division, and local people and county boards "in working out definite classifications of the land involved."

Each of the reports contains a suggested legislative program, which includes measures relating to tax-delinquent land.

355. Minnesota. Dept. of education. The tax problem...State of Minnesota, Department of education, home study program, S.E.R.A. project. 5 nos., processed. [St. Paul? 1936?] 284.5 M668

One of these numbers, Property Taxes, 14pp., contains passages discussing the effects of delinquency on revenue, the

problem of delinquency in the northern cut-over lands, and delinquency among the large taxpayers. Charts show location of tax delinquent counties and their proportion of total delinquency, and percent of 1934 taxes delinquent on January 1, 1935.

356. Minnesota. Dept. of taxation. Statement showing amount of uncollected real and personal property taxes for 1938, with percentage of total levy for that year, total 1937 taxes uncollected and total of all taxes uncollected as reported by county auditors as of January 1, 1940. 1p. [n. p., 1940?] Pam. Coll. Taxation. Minnesota.

Includes also a diagram showing delinquency by zones.

This report continues the ones issued by the Minnesota Tax Commission.

357. Minnesota. Legislative tax commission of investigation and inquiry. Report...submitted to the Minnesota Legislature of 1937, January 4, 1937. 136pp. [Minneapolis? 1937] 284.5 M667

Pt. 5, pp. 58-65, entitled Tax Delinquency, gives the principal cause of tax delinquency in Minnesota as "(1) The excessive tax burden on general property; (2) The inability of the property owner to meet tax payments because of unemployment and shrinking income; (3) The natural tendency to abandon unprofitable holdings in time of depression; (4) Anticipation of bargain tax sale laws; (5) Inadequate laws with reference to enforcement of tax liens; (6) Special assessments." Each of these causes are discussed briefly. Statistics are given showing the growth of delinquency in the State 1929 to 1936. A table shows the comparison of 1933 and 1934 delinquency by groups of counties or zones. One map shows accumulated delinquency by zones as of January 1, 1936. Another map shows percent of current delinquency by counties as of January 1, 1936. The Commission points out that many changes are necessary to solve the problem of tax delinquency, the principal of which are removing unproductive lands from the tax rolls or lowering the assessment to the amount that can be paid, and consolidating or abolishing local units which provide costly service for sparsely settled areas.

358. Minnesota. Legislature. Interim conservation commission. Forestry and tax delinquent land; legislation needed in Minnesota, report...December 1938. 21pp. [St. Paul, 1939] 99.61 M664

Selected references, p. 21.

"This Commission was created and this report is made in accordance with Chapter 391, Minnesota session laws of 1937."

In the Summary of Recommendations, pp. 4-5, the following are included: "3. Tax-Delinquent Lands. a. Provide definitely for foreclosure on tax-delinquent land. b. Enact a statute of limitations on actions to redeem tax-forfeited lands. c. Finance the Conservation Commissioner for cooperation with counties and towns in classifying tax-delinquent lands. d. Provide for

the classification of unsold tax-forfeited lands at any time. e. Make appraisals and minimum selling prices on tax-forfeited lands subject to the approval of the Conservation Commissioner. f. Provide for taking over by the Conservation Department lands classified for conservation use. g. Authorize the turning over of individual tracts of lands classified for conservation use to counties or municipalities for community forests and similar purposes... 5. Receipts From Tax-Forfeited Lands. Provide for distribution of receipts from tax-forfeited lands taken over by the state, 25% to the county, 37 1/2% to the Conservation Department for administration, and 37 1/2% to the general revenues."

The section of the report dealing with Tax-Delinquent Lands, pp. 13-16, brings out the extent of delinquency in Minnesota, previous attempts to solve the problem, the need for state aid in lien of taxes on abandoned land, the need of protection for property owners against confiscatory taxation, and the bringing of idle and abandoned lands into productive use as the first problem of delinquent lands.

359. Minnesota. Reforestation commission. Report to House and Senate, November 1928. 129pp. [St. Paul? 1928?] 99.9 M667

This commission was organized under Chapter 244, General Laws, 1927.

Contains sections entitled "Should Delinquent Tax Land Revert to the Public Domain," pp. 91-93, and "Delinquent Taxes," pp. 116-121. It is pointed out in the Summary of Findings, pp. 11-13, that "The amount of tax delinquency of the counties in the forest area is steadily rising. In one or two of the counties, this tax delinquency includes over half of the taxable land area... The Commission is of the opinion that the delinquent tax situation in these counties is so serious that in order to avoid default, action by the Legislature is absolutely necessary."

It is stated in the Summary of Recommendations, p. 21, that "Delinquent tax lands suitable for forestry, game refuge and recreational purposes should revert to the public domain... The ditch bonds in Beltrami, and Lake of the Woods counties should be funded... In addition, because much of the tax delinquent land in these counties is neither forest nor agricultural land, but peat bog ...payment by the state [as recommended] must be made on all state owned lands in these counties.

"Both state and private land for sale should be classified before it is sold to prevent farm failure and tax delinquency. A land economic survey is necessary."

360. Minnesota. State auditor. Biennial report, 1934/35-1935/36. 747pp. St. Paul, 1937. 252.43 Au2R

Contains, p. 49, statement showing number of acres of delinquent lands 1931 and previous years, according to classification and by counties.

361. Minnesota. State planning board. Report...Pt. I. Digest and interpretations. 75pp. [St. Paul] 1934. 280.7 M662 pt. 1 1934
Plate XXXIV, p. 66, consists of two maps showing percentage of 1932 taxes uncollected January 1, 1934, and percentage of 1928 taxes uncollected January 1, 1930.

362. Minnesota. State planning board. Report...Pt. I. Digest and interpretations. 86pp. [St. Paul] 1936. 280.7 M662 pt.1 1936
Plate XVI, p. 37, consists of two maps showing percent total delinquency to assessed value January 1, 1936 and percentage of 1934 taxes uncollected January 1, 1936. The section on Land Use, pp. 72-73, includes discussion of the extensive tax delinquency problem in the cut-over areas and a possible policy with regard to the tax reverted lands.

363. Minnesota. State planning board. Report...Pt. II. Committee reports. [various paging] processed. [St. Paul] January 1935. 280.7 M662 pt. 2
The Report of the Committee on Land Use, O. B. Jesness, chairman, contains a section Land Use Problems in Northern Minnesota, pp. 16-19, a paper by O. B. Jesness which appeared in the Minnesota Farm Business Notes for October 20, 1934. This paper deals with the problem "of determining the best use to be made of land returning to state ownership" through tax delinquency.
The Report of the Committee on Taxation, Roy G. Blakey, chairman, brings out, pp. 9-11, Delinquent Taxes and Tax Delinquency Laws in Minnesota. The general recommendations made by the Committee on Tax Delinquency appointed by the Governor during 1934 are given. Table 15 appended to this report gives figures for tax delinquency in Minnesota 1927-1932 and delinquency for Minnesota excluding Hennepin and Ramsey Counties for the same years; and table 16 is a "Statement of Delinquency of Property Taxes for the year 1932 in the Various Counties of the State and in Certain Zones Showing Amounts and Delinquency in Each Zone as of January 1, 1934 and also of September 1 of the Same Year."

364. Minnesota. State planning board. Report...Pt. III. Supplemental reports. 41pp., processed. [St. Paul, 1935] 280.7 M662 pt. 3-4
Plate CXXVII, consists of two maps showing average delinquency 1932 tax on January 1 and September 1, 1934, and change in percentage of tax delinquency, January 1, 1934 to January 1, 1935.

365. Minnesota. State planning board. Committee on land tenure and farm debt structure. Report. 126pp., processed. [n. p.] Mar. 1, 1937. 280.7 M6623
Tax Delinquency on Farm Property, pp. 52-63, discusses causes of tax delinquency and its extent in Minnesota. This section

contains numerous tables showing cumulative tax delinquency on farm property by crop areas (subdivided by counties) selected years 1928-1935; annual tax delinquency on farm property by crop areas (subdivided by counties) selected years 1929-1934; and acreage of land in Minnesota subject to forfeiture from tax delinquency 1926-1929. A map shows acreage subject to forfeiture from tax delinquency 1926-1939 inclusive, forfeiture maturing 1932-1935 inclusive. Figures were obtained from the Minnesota Tax Commission.

The Committee makes the statement that "tax delinquency on land having a considerable productive value is only temporary."

366. Minnesota. Tax commission. Biennial report, 11th-17th, 1928-1940. 7 nos. St. Paul, Minn., 1928-1940. 252.43 T19

11th, 1928. Ch. XIII. The Enforcement of Delinquent Real Estate Taxes under Chapter 119, Laws of 1927, pp. 183-188, traces legislative attempts to deal with the problem of tax delinquency and gives the provisions of Ch. 119 and its possible effect. A table gives receipts from the forfeited lands sale in November 1927, by counties.

12th, 1930. Ch. XIV. Tax Delinquency, pp. 169-172, discusses the delinquency situation and the law regarding delinquent taxes, and gives figures by counties for uncollected taxes for 1928, and for 1927 and prior years.

13th, 1932. Ch. II. Growing Tax Burdens, makes suggestions, pp. 16-17, for dealing with delinquent lands.

14th, 1934. Ch. IX. Tax Delinquency, pp. 130-137, discusses the extent and location of tax delinquency in Minnesota, its causes, remedies for the situation and results of legislation already passed. A table shows tax delinquency for 1932 in the various counties of the state and division into certain zones showing amounts and delinquency in each zone as of January 1, 1934 and September 1 of the same year. Similar information is illustrated in a map.

15th, 1936. Ch. VII. Tax Delinquency, pp. 146-153, discusses the tax delinquency situation and possible means of dealing with it. Includes a statement showing amount of uncollected taxes for 1934, with percentage of total levy of that year, total 1933 taxes uncollected as of January 1, 1936, and total of all taxes uncollected, also comparative figures for 1935, 1933, 1931 and 1929. A map also shows delinquency by zones.

16th, 1938. Ch. VII. Tax Delinquency, pp. 128-139, discusses the subject much as it was discussed in the earlier reports, and contains a Statement showing amount of uncollected taxes for 1936, with percentage of total levy for that year, total 1935 taxes uncollected as of January 1, 1938, and total of all taxes uncollected; also comparative figures for 1937, 1936 and 1929. Contains also a statement and map showing tax delinquency by zones.

17th, 1940. Ch. V. Tax Delinquency, pp. 126-134, gives data on delinquency by counties and zones as of January 1, 1940, and

describes the beneficial effects of Ch. 278, Laws of 1935 which "has removed from the tax rolls more than 5,000,000 acres of land upon which taxes had not been paid."

367. Minnesota. Tax commission. Statement showing amount of uncollected taxes...with percentage of total levy for that year, also the amount of uncollected taxes for...prior years, and total for all years in each county on the first Monday in January...; also comparison with amounts reported in preceding years. [1932-1934, 1937, 1939] 5 nos. [n. p., 1932-1934, 1937, 1939?] Pam. Coll. Taxation. Minnesota
Title varies.
The last two reports give diagrams showing tax delinquency by zones.

368. Minnesota institute of governmental research. Minnesota and the agricultural situation. Minn. Inst. Governmental Res. State Governmental Res. Bul. 10, 37pp. St. Paul, 1939. 280.9 M664 no.10
Farm Real Estate Taxes, pp. 20-21, discusses farm tax delinquency in Minnesota. Maps show cumulative tax delinquency on farm property in Minnesota, Dec. 31, 1930 and Dec. 31, 1935, and table 30 in the Appendix gives delinquency figures for the same dates. Data are from: Minnesota State Planning Board: Land Tenure & Farm Debt Structure. March 1, 1937. (q.v.)

369. Minnesota institute of governmental research. Minnesota's tax picture; a graphic study of Minnesota's tax system, with special reference to the property tax. Minn. Inst. Governmental Res. State Governmental Res. Bul. 4, [38]pp. St. Paul, Apr. 1935. 280.9 M664 no. 4
This volume is composed of a series of charts with explanatory notes and commentary, of which the following are to be noted: Chart 3, Tax Delinquency, cumulative for all units (1928, 1930, 1933, 1934); Chart 16A, "Distress Counties"; 16B and 16C, Distribution of tax delinquency in Minnesota, showing total cumulative delinquent property taxes and special assessments and amount of 1932 taxes and special assessments payable in 1933 which were uncollected Jan. 1, 1934; Chart 18B, Tax delinquency [cumulative] in the 10 "distress counties" Jan. 1, 1934; Chart 19A, Debt and cumulative delinquency as of Jan. 1, 1934 in the "distress counties"; Chart 20A, % of cumulative delinquency to 1932-33 levy.

370. Minnesota land use planning staff. Isolated settlement and tax delinquent land in northern Minnesota. U. S. Resettlement Admin. Land Util. Div. Land Use Planning Sect. Land Use Planning Pub. 12, 44pp., processed. [Washington, D. C.] Jan. 1937. 195 L23 no. 12
"The 6,000,000 acres of land which have reverted or are about to revert to the State of Minnesota because of tax delinquency create new responsibilities for the State and counties

if the result is not to be the creation of a vast, scattered and unorganized 'delinquency domain,' planless both as to administration and conservation and future disposition.

"Unrestricted settlement on poor land in northern Minnesota counties has resulted in many cases in unsatisfactory returns from the land, low standards of living, frequent abandonment after years of unfruitful effort and loss of savings, and the provision of public services at costs far out of line with the existing ability to pay.

"Numerous examples of high costs for providing road and school services for isolated settlers occur throughout the northern counties...the costs per family...often being 10 to 20 times as great as the tax collections from the families receiving the services...

"A comparison of the fiscal problems in a poor land area with the developed agricultural section of the same county indicates the severity of the problems in the poor land area -- increasing chronic tax delinquency, a rapidly shrinking tax base, high and increasing tax rates, and a tremendous public debt obligation -- factors which clearly point to the need for controlling further settlement in such areas...

"The law governing reversion of tax-delinquent lands should be amended so as to give the State clear title to reverted lands." -- Summary, pp. 1-2.

Table 10 shows comparative tax data for twelve towns in the eastern and twelve towns in the western parts of Pine County, including percent of 1934 tax levy delinquent, Jan. 1, 1936, percent of town acreage on which 1934 taxes were delinquent, Jan. 1, 1936, and percent of town acreage subject to reversion to the state on December 12, 1936.

371. Minnesota tax delinquency reduced. Com. West 69(14): 33. Apr. 6, 1935. 286.8 C733

Tax delinquency in Minnesota "decreased in 1934 under the 1933 percentage - the first time in six years." A table is given which shows the "Average county tax delinquencies 1929 through 1934."

372. Minnesota taxpayers association. Tax thoughts for Minnesota. For state legislature session of 1939. [8]pp. [n.p., 1939] Pam. Coll. Taxation. Minnesota

Includes brief recommendations for dealing with the problem of property tax delinquency, pp. [5]-[6].

373. Moser, H. C. Idle lands, idle men. 32pp. St. Paul, Minnesota. State planning board, Forestry committee, 1938. 280.7 M6629

Based on material compiled by the Lake States Forest Experiment Station, U. S. Forest Service, Department of Agriculture.

Bankrupt Local Government, pp. 12-16, brings out the delinquency in the cut-over areas, which tax concessions have been unable to remedy.

374. Murchie, R. W., and Wasson, C. R. Beltrami Island, Minnesota. Minn. Agr. Expt. Sta. Bul. 334, 48pp. [St. Paul] 1937.

In discussing the history and background of Beltrami Island, the writer brings out the increased tax delinquency in the area which reached 90% of the Lake of the Woods County assessed for ditches in 1931. The 1933 legislature provided that the county commissioners might dissolve townships whenever the tax delinquency exceeds 70% in one year, or the assessed valuation drops to less than $50,000, or the tax delinquency of a township amounts to 50% of its assessed valuation, or the state has acquired title to 50% of the real estate. Following these provisions all the townships in Lake of the Woods County were dissolved in 1933 and 1934. (p. 15)

In describing the Government's problem in the appraisal and purchase of the land in the evacuation area, it is pointed out that a very real value basis was the savings the county and state would realize from evacuation of the area. Methods of satisfying liens on property, worked out by the Board of County Commissioners and State Tax Commission, are outlined.

375. Musbach, William F., and Williams, Melville C. Rural zoning in Minnesota. Jour. Land & Pub. Util. Econ. 16(1): 105-109. Feb. 1940. 282.8 J82

Points out that the Minnesota rural zoning enabling act "provides that, if the state acquires title to land by tax delinquency foreclosure or otherwise, any further use or occupancy shall conform to the ordinance."

376. New land plan launched in Minn. Com. West 68(25): 32. Dec. 8, 1934. 286.8 C733

"The Farmers & Merchants Holding Co., of Moorhead [is the] first Minnesota cooperative-like land development corporation to apply to the Securities Division for permission to sell stock in order to take over and operate tax delinquent farms...

"The plan is said to include leasing with option to buy land that has reverted to the state and actual operation of such land some 1,600 acres near Warroad already being under control, purchase of tractors and other farm equipment, specialization in potatoes that have helped make the Red River Valley famous."

377. Nolte, J. M. Analysis of tax delinquency. Minn. Municipalities 20(5): 199-205. May 1935. Libr. Cong. JS39.M13

The writer analyzes the uncollected delinquent property taxes in Minnesota, with numerous figures, for the most part for 1930 to 1935. Table VI is a Comparative Study by Counties of Delinquent Taxes; Information as of January 1, 1933, 1934, and 1935.

378. Ohnstad, A. N. A study in tax delinquency. N. Dak. Univ. Quart. Jour. 23(3 & 4): 276-285. Spring & Summer 1932-33. Libr. Cong. AS36.N6

"The difficulties that the governmental agencies now have in maintaining themselves caused the writer to investigate the problems of taxation within a definite area and thus ascertain the causes of tax delinquency. The territorial limitations were one county, located in northwestern Minnesota on the eastern edge of the Red River Valley and on the western border of the great forest areas of the north central and northern portions of that state." The writer makes recommendations for dealing with the delinquency, including revision of the general property tax, adjustment of bonded debts, state dealing with the problems of marginal lands, and scientific management of public business.

A table shows total tax levies and delinquencies of the county [Mahnomen?] and its subdivisions, 1927 to 1932.

379. Owen, Harry N. Good intentions. Farmer and Farm, Stock and Home 52(7): 12. Mar. 31, 1934. 6 F2211

"Minnesota's system of allowing large reductions for the payment of delinquent taxes...has now reached a point where individuals and corporations perfectly able to pay their taxes when due, just do not do it."

The writer suggests allowing a discount for prompt payment of taxes which "would keep a more even flow of money into the treasury and might even eliminate entirely borrowing in anticipation of tax payments so that the saving in interest might go far toward reducing the loss occasioned by the cash discounts."

380. Peterson, Orville C., and Norberg, Everett C. A summary of existing rural land use legislation in Minnesota. U. S. Resettlement Admin. Land Util. Div. Land Use Planning Sect. Land Use Planning Pub. 13, 108pp., processed. Washington, D. C., Feb. 1937. 195 L23 no. 13

Sect. III. Public Lands and Minerals, describes the methods of acquisition including forfeiture for tax delinquency, pp. 10-17, and the various steps in this procedure, the sale and disposal of lands forfeited for delinquent taxes, pp. 31-35.

Sect. IV. Forestry, mentions, p. 45, the possibility of the State acquiring forest land through tax default.

381. Spaeth, G. Howard. New Minnesota tax procedure. Minn. Municipalities 25(3): 67-77. Mar. 1940. Libr. Cong. JS39.M13

Address before the Minnesota Tax Conference, February 19, 1940.

Takes up "procedure dealing with administrative problems of the Department of Taxation as established under the Reorganization Act of 1939." This includes "The administration of laws relating to tax delinquencies, forfeiture sales, application for abatements, and the like." - pp. 68-69.

382. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 19 Minnesota counties, 1928-33. 14pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [39th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Minnesota."

The counties selected for study were Brown, Clay, Itasca, Lac Qui Parle, Lake, Lake of the Woods, Lyon, Meeker, Morrison, Mower, Otter Tail, Pine, Polk, Rock, Sherburne, Steele, Stevens, Washington, and Winona.

383. U. S. Dept. of commerce. Bur. of the census. Trend in property tax delinquency. State of Minnesota. 3pp., processed. Washington, D. C. [1934]

This is one of the releases which was not re-issued in the volume entitled Realty Tax Delinquency. The Library of the Bureau of Agricultural Economics, however, has it in a binder with same call number: 157.41 R22.

384. Vaile, Roland S., ed. The small city and town: a conference on community relations. Minneapolis, University of Minnesota press, 1930. 281.2 V19

An income-producing public enterprise: town forests, by Henry Schmitz, pp. 83-84, suggests the establishment of town forests as a use for some of Minnesota's idle land, much of which is tax-delinquent.

385. Wallace, George E. Minnesota tax problems. Minn. Municipalities 16(12): 477-482. Dec. 1931. Libr. Cong. JS39.M13

Includes a brief passage on the tax delinquent lands in Minnesota and the shrinkage in revenue caused by forfeited lands.

386. Wilson, A. D. Settler relocation: a description of the Minnesota plan. Jour. Land & Pub. Util. Econ. 14(4): 402-416. Nov. 1938. 282.8 J82

Includes brief passages on the tax delinquency caused by haphazard settlement in northern Minnesota, high drainage expenses and the problem of delinquent ditch taxes, tax abatement in Minnesota allowing "bargain settlements of delinquent taxes by which the owners of land can offer a given amount to settle all delinquent taxes to date," and recent forfeiture laws "providing that land on which taxes have been delinquent for five years or more are forfeited to the State subject to resale only when classified as agricultural lands."

## MISSISSIPPI

387. Craig, Ronald B. Taxation of forest land in the Yazoo delta of Mississippi. U. S. Dept. Agr. Forest Serv. South. Forest Expt. Sta. Occas. Papers 74, 43pp., processed. New Orleans, 1938. 1.9 F76240 no. 74

Tax delinquency of forest land, pp. 23-34, brings out the law and procedure relating to delinquency in Mississippi, the extent of delinquency 1936-1937, trends in delinquency, taxes for which land was forfeited, relation of forest land delinquency to total delinquency, and original and patentee ownership of forfeited land. Points out that "the real problem of tax-forfeiture of forest land has not been met by the patenting of 12,171 acres of lumber-company holdings by farmers or other individuals who plan to convert it, at least temporarily, into crop land. If any trace of forest land is better suited for agricultural crop production than for forest crops, then, of course, it should be put to the higher use; but many thousands of acres of forest land in the Delta not suited for agricultural crops are incapable of producing forest crops at a profit to their owners under the present tax structure. Such land continues as a new and fruitless public domain, generally unprotected and constantly deteriorating; it remains a burden on local government and taxpayers, since it returns no revenue and hence tends either to increase the tax burden on remaining land or to force curtailment of public services."

Tables show change in area of tax delinquent lands in State title, Jan. 1, 1936 to Apr. 1, 1937; Area in State title as of Jan. 1, 1936, by year of original tax sale; and Area of, and average tax per acre on, forfeited rural land, levied in year prior to year of forfeiture, years of levy, 1925-1932, all in selected townships of Tunica, Quitman, Washington, and Issaquena counties; and distribution of tax-forfeited forest area, classified by total tax per acre, levied in year prior to forfeiture, years of levy, 1928-1932, for the four counties.

388. Crosby, M. A. Types of farming in Mississippi. 126pp., processed. Washington, D. C., U. S. Dept. of agriculture, Bureau of agricultural economics, 1940. 1.941 L6T981

"In cooperation with Mississippi Agricultural Experiment Station."

Taxes and Tax Delinquency, pp. 19, 22, notes three types of farm land that has reverted to the State for non-payment of taxes. Table 4, pp. 108-109, is entitled: Tax delinquency in Mississippi: Lands that have reverted to the State for non-payment of taxes as of January 1, 1934. Data are given by counties.

389. Henderson, C. O., and Caldwell, John T. Lands owned by the state of Mississippi through tax reversion. U. S. Dept. Agr. Farm Security Admin. Region VI. Mimeogr. 4, 43pp., processed. Little Rock, Ark., Nov. 1937. 1.9506 M65 no. 4

Issued in cooperation with the U. S. Dept. of Agriculture, Bureau of Agricultural Economics, Division of Land Economics, Region VI.

"The study of lands maturing to the state for non-payment of taxes...becomes a problem for the land use planner. Such a study involves the location of such lands, the circumstances under which they became state owned, and a determination of the uses for which they are best suited. This report, which is based on an inventory of state owned lands, purports to be the first step in such a research program." - Foreword.

"In a state where for generations the general property tax has been the principal source of revenue for supporting the state and local government it is inevitable that from time to time considerable delinquency in payment will occur. This is true of Mississippi. The reason for this might be placed under three heads: (1) the increased tax burden on property from year to year due to additional public services; (2) depletion of soil fertility; and (3) deflation of land values during periods of low-priced agricultural products. One result of this tax delinquency, all the more conspicuous during periods of low prices, is the acquisition of thousands of acres of land by the state. The laws governing this procedure, the manner of enforcement, and the facilities for such enforcement all reflect peculiarly upon the amount and character of land thus acquired.

"It is the purpose of this report to acquaint Mississippians with the principal facts relating to the quantity, use, and disposition of such lands. The following subjects are used as a basis for discussion and analysis in the presentation of these facts. 1. Tax delinquency and reversion laws. 2. Quantities and percentages of state owned land by counties. 3. Illustrative material consisting of tables and maps. 4. Proposals for continued study." - p. 4.

Maps show lands owned by Mississippi through tax reversion, January 1, 1936; percent of land state owned January 1, 1936, by counties; Proportion of land in each county state owned, January 1, 1936; Percent of land on land roll to January 1, 1936, indefinitely described; and charts show net increase in lands owned by the state through tax reversion during two-year period 1934-35, and indefinitely described land on Land Commissioner's rolls.

The appendix contains citations of Mississippi laws relative to tax reversion, and tables giving detailed data relative to tax reversion by counties.

390. Institute for government research, Washington, D. C. Report on a survey of the organization and administration of State and county government in Mississippi. By Institute for government research of the Brookings institution, Washington, D. C. at the instance of the Research commission of the State of Mississippi. 971pp. Jackson, Miss. [1932] 280.045 In7

The Library of the Bureau of Agricultural Economics also has a summary with title Summary of the Facts, Findings and Recommendations of a Report... (280.045 In7A)

Ch. 10. Collection and Enforcement of Property Taxes, pp. 184-191, cites procedure for the enforcement of tax liens, and discusses the sale of real estate, the redemption of real estate sold for taxes, the costs of redemption, conveyance of title, procedure in the case of lands sold to the State, and makes recommendations of a constitutional, statutory and administrative nature for dealing with delinquent taxes.

391. Long, Lewis E. The rural tax situation in Choctaw county, Miss., 1928. Miss. Agr. Expt. Sta. Bul. 282, 70pp. State College, 1930.

Tax Delinquency, pp. 20-21, contains the statement that "Of the 91 delinquencies [for real estate], August 1, 1929, 76 were on rural property and 15 on urban property. Of the rural properties, 39 reverted to the state and 37 were purchased by individuals."

392. Mississippi. State planning commission. Progress report on state planning in Mississippi. January 1, 1938. 162pp. Jackson, Miss., Press of the Tucker printing house [1938] 280.7 M692Pr

In cooperation with the National Resources Committee, Works Progress Administration.

Tax Delinquency and State Owned Lands, pp.62-63, mentions the causes for tax delinquency in Mississippi and gives some remedies for it, making suggestions for the disposition and use of lands now held by the State through tax forfeiture. A statement is included which was prepared by C. O. Henderson and Charles G. Deaton on the "major administrative deficiencies [with regard to tax-delinquent and reverted lands] and means of eliminating them." It is entitled "Problems Affecting Lands Owned by the State of Mississippi Through Tax Reversion."

The same material appears in Mississippi. State planning commission. Land planning division. Land economy, Mississippi, pp. 31-37, processed. [Jackson] 1937. (280.7 M6922L)

393. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 45 Mississippi counties, 1928-33. 17pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [33d]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Mississippi."

The counties selected for study were Adams, Alcorn, Clarke, Clay, Copiah, Covington, DeSoto, Franklin, George, Greene, Grenada, Harrison, Hinds, Holmes, Itawamba, Jasper, Jefferson, Jones, Lafayette, Lamar, Lauderdale, Lawrence, Leake, Leflore, Lowndes, Madison, Marshall, Noxubee, Oktibbeha, Panola, Pearl River, Pike, Pontotoc, Rankin, Scott, Simpson, Smith, Tippah, Tishomingo, Union, Walthall, Wayne, Wilkinson, Yalobusha, and Yazoo.

## MISSOURI

394. Hammar, Conrad H. Land tax delinquency in Missouri. Mo. Agr. Expt. Sta. Res. Bul. 224, 47pp. Columbia, 1935.

"Much, though not all, of the data that made possible this study on tax delinquency were gathered under a Civil Works Administration project." - Foreword.

The study takes up the extent and growth of delinquency of various types in Missouri, the kind and quality of lands that are delinquent, urban versus rural delinquency, long term versus short term land tax delinquency in Missouri, cost and revenue features of tax foreclosures, the causes of delinquency, and measures taken to reduce it, including the passage of the Jones-Munger law of 1933, proposals for the displacement to a large extent of the property tax, broadening of the base of support for governmental functions, local governmental reform, and proposals for a classified tax system and for improved land use. Maps, tables and graphs show the amount of delinquency in different areas. These figures cover in general the period 1928 to 1933.

395. Hammar, Conrad H. Missouri farmers' tax position. Mo. Agr. Expt. Sta. Bul. 291, 28pp. Columbia, 1930.

Tax Delinquency, pp. 13-18. It is pointed out that "A more exact measurement of the effect of taxes is to be had in the figures for property tax delinquency... Wholesale delinquencies of taxes on property...indicate plainly that the tax is attempting to appropriate returns that are not accruing to the property owner from the taxed property.

"There is also, in the growing volume of delinquency, evidence of inequity and a lack of responsiveness on the part, particularly of assessments, to new value situations."

Trends in delinquency are discussed, and tables show delinquent property taxes and relation to total levy in Boone County, 1919-1929, and tax delinquency in seven Minnesota counties, 1926; a diagram shows percentage of current state taxes collected and uncollected in Missouri, 1912-27; and a map shows percentage of state taxes collected in Missouri, 1927 levy.

396. Hammar, Conrad H. Some aspects of rural land tax delinquency in Missouri. Jour. Land & Pub. Util. Econ. 9(2): 172-181. May 1933. 282.8 J82.

Following a survey of the location and extent of delinquency in Missouri, the writer discusses its causes (which he says may be divided into two categories: "those which are national or indeed international in character, and those peculiar to the state or locality"), and then outlines a program for curbing it. "State policy in regard to the poorer rural areas may take one of three courses: they may be left to shift for themselves; the State may rigorously control economic life in the areas; or the State may adopt an intermediate course of providing leadership and information to stimulate intelligent and economic adjustment." A State program of leadership would include first "a study of the economic possibilities of combined farming, grazing, and forestry, to take the place of the indifferent cropping and grazing and the almost complete lack of genuine forestry"; secondly, "a consideration of the form and functions of local government"; and thirdly, "a critical review of our system of property taxation not only in the matter of assessments, but also in relation to the incidence of the taxes so levied on various classes of property." Although there are a number of things that can be accomplished through the county, most of the measures to curb land tax delinquency must be taken by the State, because it is in State hands that the power lies.

A graph shows percentage of State taxes collected and uncollected in Missouri, 1914-32. Tables show percentage of area delinquent for 1930 and prior years in seven counties; acreage and percentage of taxes delinquent for various periods in five counties; distribution of delinquency by soil type; and assessed-sales ratios for urban and farm properties in Boone County, and farm properties alone in Johnson and Harrison Counties, 1910-32. A map shows delinquency, by counties, in 1932.

397. Lang, Howard B., jr. The law dealing with sale of delinquent lands for taxes in Missouri. U. S. Dept. Agr. Resettlement Admin. Land Use Planning Sect. Land Policy Cir. Feb. 1937, pp. 21-24. 1.95 L22.

"No study of land use adjustment in the problem area would be complete without an analysis of tax delinquency in the area. Reynolds county was selected as the subject for exhaustive research because it serves as an example of the fiscal problems confronting a county which has a large amount of rough, stony, low value land, and also because it presents the problems confronting a county with a large portion of its area now in public ownership. Approximately one-fifth of the land area of the County is now in national forests or optioned to the Federal forest service."

The extent of delinquency, tax sale procedure, its defects and suggested changes are discussed.

398. Missouri. Agricultural experiment station. Efficient use of Missouri lands. 37pp., processed. Columbia, 1935. 282 M694
"Mr. Glen T. Barton, Land Planning Consultant, is chiefly responsible for the preparation of the material. Others who have made important contributions are Messrs. M. F. Miller, C. H. Hammar, H. H. Krusekopf, L. D. Baver, H. Jenny, J. H. Muntzel, W. Lowell Gee, and E. A. Mayes."
Land tax delinquency, its extent and relation to land class, and land tax sales are noted, pp. 34-36. Maps show, by counties 1932 rural land tax delinquency as of March 1, 1933; percent of land area delinquent two or more years as of March 1, 1933; and percent of land area changing hands through tax sale, 1928-1933.

399. Missouri. State planning board. A preliminary report on a state plan for Missouri...July 1934. 87pp., processed. [Jefferson City, Oct. 8, 1934] 280.7 M693
The chapter entitled: Planning Methods and Agencies, contains the suggestion, pp. 80-81, that "Legislation should be passed providing that title to tax delinquent land should revert to the state under certain conditions as it does in a number of other states."
The chapter entitled: CWA and PWA projects, suggests a project, p. 83, for the "Study of Tax Delinquency in Relation to Soils, Geology and Natural Resources."

400. Missouri organization for reduction of taxes and public expenditures. Legislative recommendations. Issued by the Executive committee. Nov. 17, 1932. 20pp., processed. [St. Louis] 1932. 280.047 M69
Contains criticisms of the system of collection of delinquent taxes and recommendations for its improvement, pp. 17-18.

401. Missouri valley planning conference. Report...1st, 1938. 87pp., processed. [n. p., 1938] 280.7 M695
Sponsored by the State Planning Boards of Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, and the Tri-state Waters Commission, with cooperation of Missouri Valley Field Office, Region VI, National Resources Committee.
"Report on Land Use in North Dakota," by C. H. Plath, pp. 12-17, contains questions and answers relating to the extent of tax delinquency and the possible effect of tax foreclosures on the people.

402. National industrial conference board, inc. The fiscal problem in Missouri. 359pp. New York, 1930. 284 N212F
Ch. VI. Tax Administration, contains a section, pp. 186-191, on Collectors and Tax Delinquency. A table shows delinquent state property taxes in selected Missouri counties, 1923, 1925 and 1927, expressed as percentages of net charges to county collectors. The causes of delinquency are briefly brought out.

403. Silkett, Ross J. Land and fiscal problems in Reynolds county, Missouri. Mo. Agr. Expt. Sta. Res. Bul. 324, 80pp. Columbia, 1940.

In cooperation with the Bureau of Agricultural Economics, United States Department of Agriculture.

"Reynolds county represents the rougher part of the Ozark region."

The section dealing with Fiscal Problems of Local Government includes material relating to tax delinquency in the County, including extent of real estate tax delinquency, pp. 27-29, the character of tax-delinquent land, pp. 32-33, tax compromises in the county whereby "the taxpayer may be allowed to discharge his tax bill at a fraction of the original amount levied against his property," pp. 33-34, and the tax sale procedure, pp. 34-37. Tables are as follows: Current real estate tax delinquency in relation to current levies, 1929-1935 (p. 28), Real estate tax delinquency in terms of acreage involved, as of October 1, 1936 (p. 29), Compromises on delinquent land taxes, 1932-1935 (p. 33), Delinquent land tax comparison: Reynolds County delinquent taxes on land for 1924 and 1935 (p. 77), Distribution of tax delinquent real estate and years delinquent in Reynolds County, October 1, 1936 (p. 78), Amount and distribution of real estate delinquency in Reynolds County, October 1, 1936 (p. 79), the last three by townships. Maps, pp. 30-31, show status of tax delinquent land in Reynolds County, 1924 and 1935.

404. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 19 Missouri counties, 1928-33. 12pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [11th]

"This survey was made under a Civil works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Missouri."

The counties selected for study were Adair, Audrain, Buchanan, Dallas, Dent, Gasconade, Howell, Jasper, Maries, McDonald, Morgan, Nodaway, Oregon, Pike, Reynolds, Saline, Taney, Washington, and Webster.

## MONTANA

405. [County reorganization] Mont. Taxpayer 1(6): 1-8. Sept. 1934.

This issue contains tax statistics by counties in Montana, and a table showing tax delinquency by counties 1933-1934.

406. Haggerty, John J. Public finance aspects of the Milk river land acquisition project (La-Mt-2), Phillips county, Montana. U. S. Resettlement Admin. Land Util. Div. Land Use Planning Sect. Land Use Planning Pub. 18-a, 96pp., processed. Washington, D. C., Apr. 1937. 195 L23 no. 18-a

Pt. II, dealing with fiscal conditions prior to the inauguration of the program, contains a section on the extent and trends of tax delinquency, pp. 13-16. Tables give annual real estate tax delinquency and estimated percentage delinquent 1929-1934. Tables in appendix B include Total Property Tax Delinquency in Phillips County, annual and cumulative, 1925-1934; Amount of delinquent taxes on real estate only, 1925-1934; payment status of taxes levied on conservation lands subject to purchase, 1926-1934, by school districts; delinquent taxes already paid and to be paid on conservation lands subject to purchase by the Federal Government with present acquisition funds; county revenue receipts (including rentals and sale of tax deed land), 1926-1935; relation of debt attributable to lands purchased to distributive shares of delinquent taxes to be paid as a result of purchase, and outstanding on January 1, 1936; estimated amounts to be received by certain school districts from taxes still delinquent on lands purchased, as of January 1, 1936.

407. Haight, Ray B., and Dreier, John. An area land use study illustrated by material from Fergus county, Montana. Plan Age 3(4): 102-107. Apr. 1937. 280.8 P694

"The material used in this article is all taken from an area in Fergus County, selected because it views one of the best cross-sections of state-wide conditions."

Sect. III of this article points out that tax delinquency data may be misleading and may not always be an indication of uneconomic use of land.

408. Legislation affecting counties. Mont. Taxpayer 3(7): 7. Mar. 1941.

In an announcement of Senate Bill no. 26, there is printed a table of current and all-time tax delinquency, 1932-1939 levy, released by the State Board of Equalization, as well as delinquent tax collections, 1937-1940.

409. Marshall, James H., and Voelker, Stanley W. Land-use adjustment in the Buffalo Creek grazing district, Yellowstone county, Montana. U. S. Dept. Agr. Bur. Agr. Econ. LE-6 [Land Econ. Rpts. 6, 59pp., processed. Washington, D. C., Aug. 1940. 1.9 Ec76Le no. 6

Tax Delinquency and Reversion, pp. 10, 12, 15; Policies Relative to Tax-Reverted Land, pp. 23-25. A map, p. 12, shows the tax status of land in the Buffalo Creek Grazing District, July 1, 1936, showing lands delinquent for one, two, three to five, and five or more years; and a table, p. 13, gives the same information by class of ownership. Another table, p. 14, shows ownership at time of forfeiture of tax-deed land acquired by Yellowstone County within dry-land portion of the Buffalo Creek Grazing District up to July 1, 1938.

410. Renne, Roland R., and Lord, H. H. Assessment of Montana farm lands; A study of the inequalities resulting from present methods of assessing dry farm and range lands and some suggestions for improvement. Mont. Agr. Expt. Sta. Bul. 348, 56pp. Bozeman, 1937.

With the assistance of Works Progress Administration, Work projects nos. 7008-1235.

The following statement is made on p. 39:

"Assessment Inequalities as a Cause of Tax Delinquency. - Generally speaking, tax delinquency and the loss of land through tax deed are most frequent in areas of low grade soil where the assessment is most out of line with the productivity value of the land... In most cases, tax delinquency is due to the inability of the land owners to make tax payments, although in some cases taxes may be left unpaid as a protest against what the owner regards as an unfair assessment and an excessive tax burden."

411. Renne, Roland R., and Allin, Bushrod W. Montana farm taxes. Mont. Agr. Expt. Sta. Bul. 286, 55pp. Bozeman, 1934.

With respect to tax delinquency, this bulletin states:

"Further evidence of the burden of farm real estate taxes can be found in the amount and extent of tax delinquency. On June 30, 1933, more than one-fifth (23 per cent) of the total taxes levied in 1932 was still unpaid. On the same date, taxes for all years which were due and not paid totalled approximately $18,000,000 or nearly three-fourths of the total taxes levied in 1932. A very large portion of these delinquent taxes was levied on farm realty." - pp. 16-17.

412. Renne, Roland R. Montana land ownership; an analysis of the ownership pattern and its significance in land use planning. Mont. Agr. Expt. Sta. Bul. 322, 58pp. Bozeman, 1936.

Tax Delinquency, pp. 42-43, is discussed as one of the immediate causes of changes in land ownership.

413. Renne, Roland R. Readjusting Montana's agriculture: VIII. Tax delinquency and mortgage foreclosures. Mont. Agr. Expt. Sta. Bul. 319, 27pp. Bozeman, 1936.

The author writes:

"Heavy farm tax delinquency and mortgage foreclosures are incriminating evidence of certain fundamental maladjustments which must be corrected before a prosperous agriculture can be secured and maintained. The purpose of this bulletin is therefore to show: (1) The amount and trend of farm tax delinquency and mortgage foreclosures in Montana, (2) the principal causes of such conditions and trends, and (3) some measures of adjustments necessary to reduce delinquency and foreclosure to a minimum."

Maps and charts show percentage of tax delinquency 1928-1933. The principal causes of the delinquency are listed as "(1) the depression, (2) the drought, and (3) the improper use of land, or what may be termed 'land use maladjustment.'"

Measures suggested to reduce tax delinquency include: 1. "Planned land use and control" with the purpose of increasing "the average size of the operating units or to facilitate the establishment of efficient farm and ranch units through leasing on a more sound and permanent basis"; 2. "Reorganization of county government" to meet modern conditions, especially in relation to schools; and, 3. "Adjustments in the tax system" to provide relief from the general property tax by broadening the tax base and "adjusting annual real estate tax levies to changes in the general level of prices."

414. Renne, Roland R., and Brownlee, O. H. Uncollected property taxes in Montana; an analysis of the amount, growth, causes, and means of reducing Montana property tax delinquency with special emphasis on rural property. Mont. Agr. Expt. Sta. Bul. 382, 39pp. Bozeman, 1940.

With the assistance of Work Projects Administration Work Project nos. O. P. 65-91-1780 (W. P. 770), O. P. 165-91-6999 (W. P. 6011-1362), O. P. 465-91-3-75 (W. P. 1905).

"This bulletin shows the amount and trend of property tax delinquency and tax foreclosures, analyzes the principal causes of such trends, and offers some suggestions for reducing tax delinquency and tax foreclosures... The first section of this bulletin presents data covering the amount and trend of tax delinquency and tax deeds on all property assessed in Montana, while the remaining sections deal largely with Montana rural real estate.

"The major portion of property tax delinquency in the state is the result of inability of taxpayers to pay as is shown by the fact that nearly $5,700,000 of back taxes were collected during the three years 1934-1936, when there was a considerable increase in farm and labor incomes due to federal expenditures in the form of farm benefit payments, and work relief, as well as a substantial recovery in general business activity. This sum is equal to more than three times the amount of delinquent taxes collected during the three very low income years, 1931-33." - pp. 3-4.

Maps show total accumulated delinquency on all property, in percent of taxable valuation, by counties, June 30, 1939; current property taxes delinquent May 31, 1939, in percent of current property taxes levied, by counties; percent of total taxable acres delinquent in Montana July 1, 1936; percent of taxable acres delinquent five years or more, by townships, July 1, 1936; proportion of total acreage of Montana lands owned by counties, March 1938, by townships.

415. Saunderson, M. H., and others. An approach to area land use planning (with particular reference to technique and procedure) by M. H. Saunderson, R. B. Haight, E. M. Peterson and Rex E. Willard. U. S. Resettlement Admin. Land Util. Div. Land Use Planning Sect. Land Use Planning Pub. 16, 60pp., processed. March 1937. 1 95 L23 no. 16

This study is based upon Fergus County, Montana. Among the types of land use adjustment programs which might possibly be applied, is that of public acquisition of land through tax sale (pp. 22-24). It is pointed out that "Lands which have a chronic history of tax delinquency may find their best use and management through public ownership." Figure 18 is a map showing status of tax payments (lands paid up, one and two years delinquent and subject to tax deed) and publicly owned lands in Fergus County in 1933.

416. Slagsvold, P. L., and Mathews, J. D. Agriculture on the Flathead irrigation project. Mont. Agr. Expt. Sta. Bul. 357, 23pp. Bozeman, 1938.

"With the assistance of Works Progress Administration Project nos. WP772 and WP6000-1127."

Contains two maps (figures 17 and 18, pp. 20-21) showing tax delinquency on the project as of March 1, 1934 and July 1, 1936.

417. U. S. Dept. of agriculture. Bureau of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 16 Montana counties, 1928-33. 14pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [38th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Montana."

The counties selected for study were Beaverhead, Blaine, Cascade, Chouteau, Daniels, Dawson, Flathead, Garfield, Meagher, Missoula, Musselshell, Prairie, Sweet Grass, Teton, Wibaux, and Yellowstone.

418. Voelker, Stanley W. Local public finance situation in Daniels county, Montana (Preliminary report). Mont. Agr. Expt. Sta. Mimeogr. Cir. 31, 52pp., processed. Bozeman, 1941. 100 M

In cooperation with Bureau of Agricultural Economics, U. S. Department of Agriculture with the assistance of Work Projects Administration Project O.P. 665-91-3-44 (W.P. 2421) July 1940.

"Local government in Daniels County is faced with serious financial problems. Tax delinquency has been exceedingly high, especially on farm real estate, the most important class of taxable property." - p. 1.

The extent and causes of tax delinquency are taken up, pp. 15-18, and tables are included showing cumulative tax loss as of June 30, 1940 and tax status of agricultural real estate as of July 1, 1936 in Daniels County.

419. Voelker, Stanley W. Local public finance situation in Roosevelt county, Montana (preliminary report). Mont. Agr. Expt. Sta. Mimeogr. Cir. 22, 59pp., processed. Bozeman, July 1940. 100 M
In cooperation with Bureau of Agricultural Economics, U. S. Department of Agriculture with the assistance of Work Projects Administration Project O.P. 665-91-3-44 (W.P. 2421).
Includes the extent and causes of tax delinquency in the county, pp. 17-19. Tables show cumulative tax loss resulting from delinquency as of June 30, 1939, and agricultural real estate delinquent 1 to 5 or more years, as of July 1, 1936.

420. Voelker, Stanley W. Preliminary report on local public finance situation in Sheridan county, Montana. 56pp., processed. Bozeman, Montana agricultural experiment station, 1940.
284 V85
Also published as Mont. Agr. Expt. Sta. [Mimeogr.] Cir. 21, 56pp. 1940. Not examined.
In cooperation with United States Bureau of Agricultural Economics with the assistance of Work Projects Administration, Project O.P. 665-91-3-44 (W.P. 2421).
Points out, p. 1, that in Sheridan County "Tax delinquency has been exceedingly high, especially on farm real estate (the largest class of taxable property)." Discusses the extent and causes of tax delinquency, pp. 12-15, and gives figures for delinquent real estate as of June 30, 1938 and June 30, 1939, and a table on the tax status of agricultural real estate as of July 1, 1936.

## NEBRASKA

421. Kifer, R. S. Farm relief and rehabilitation problems in the Loess Hills of central Nebraska (as typified by Sherman county, Nebraska). U. S. Works Prog. Admin. Social Res. Div. Res. Bul. K-1, 36pp., processed. [Washington, D. C.] Mar. 1936.
173.2 W89 Rek K-1
A brief statement of the tax situation in this county and the percent of tax delinquency is given, p. 17.

422. Pevehouse, H. M. Conditions in the southwestern wheat area which affect the rehabilitation program (as typified by Perkins County, Nebraska). U. S. Works Prog. Admin. Social Res. Div. Res. Bul. K-3, 39pp., processed. [Washington, D. C.] 1936.
173.2 W89Rek K-3
At head of title: Resettlement Administration.
Contains a brief statement of the tax levy and of the percent of tax delinquency in this county, p. 13.

423. Sheldon, A. E. Land systems and land policies in Nebraska. A history of Nebraska land, public domain and private property, its titles, transfers, ownership, legislation, administration, prices, values, productions, uses, social changes, comparisons from the aboriginal period to 1936. Nebr. State Hist. Soc. Pub., v. 22, 383pp. Lincoln, 1936. 134.9 N27 v. 22.
Bibliographical footnotes.
Contains a table of the delinquent tax list by counties, 1935, and other scattered references to taxation.

424. Snyder, L. B. Tax system of Nebraska with special reference to agriculture. Nebr. Agr. Expt. Sta. Res. Bul. 105, 82pp. Lincoln, 1938.
Ch. VI. Delinquency, pp. 66-78, has charts and tables showing acreage of farm land delinquent for 1932, tax delinquent farm properties for 91 Nebraska counties 1928 to 1932, tax delinquency of farm property for 91 counties (totalled) 1928 to 1933, delinquency by years for 12 individual counties, number of delinquency by years 1928 to 1932 for 12 counties, acres of farm land on which taxes were unpaid May 1, 1928-1932 for the 12 counties, rank of counties in percentage of assessed acres that were delinquent May 1, 1928 to 1932, property-tax delinquencies of more than one year's standing 1928-1932 for the 12 counties, and percentage of property taxes levied against farm real estate and delinquent in 12 counties 1928-1932.
The following remarks are made in the summary, p. 82:
"Much real-estate tax delinquency indicates poor timing of tax-delinquency dates with dates when farmers receive income, rather than actual distress. Repeated delinquency on the same real estate year after year probably indicates actual distress...
"Slightly less distress was found in supervisor than in commissioner counties. This was indicated by the fewer delinquencies of three or more years out of the possible five years, the lower percentage of the acres of the county on which taxes were unpaid, and the smaller amount of cumulated unpaid back taxes."

425. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 13 Nebraska counties, 1928-33. 14pp., processed. Washington, D. C., 1935. 1.9 Ec78Tds [23d]
"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Nebraska."
The counties selected for study were Banner, Box Butte, Boyd, Cass, Cheyenne, Cuming, Custer, Dawes, Keyapaha, Kimball, Knox, Scotts Bluff, and Seward.

## NEVADA

426. Howard, Milton R. A study of certain problems relating to the Nevada tax system. Nev. Agr. Expt. Sta. Bul. 137, 28pp. Reno, 1935.

"This bulletin presents some of the outstanding facts of taxation in Nevada, based upon a study made under the Federal Purnell Fund of the Agricultural Experiment Station with the assistance of the Federal Civil Works Administration...

"The present Nevada system is outlined showing the importance of the general property tax, and the potential threat of increased delinquency if additional taxes are added without due consideration of economic factors. Two types of taxes, income and sales taxes, are discussed, which might be used to supplement or to partly replace the general property tax, or at least to relieve this tax from carrying any additional load."

Sect. III. Tax Delinquency, pp. 9-17, reports on a preliminary study of rural delinquency made by the Nevada Agricultural Experiment Station for all counties except Esmeralda and Mineral 1928-32, showing parcels delinquent, acreage delinquent, the value of delinquent property, and delinquent property redeemed. Tables give data by counties.

427. Howard, Milton R. Tax delinquency of country property in Nevada. Nev. Univ. News Bul., v. 8, no. 9, [8]pp., processed. Sept. 1934.

"The results presented in this bulletin are derived chiefly from tax data collected by the C.W.A. early in 1934. These results are preliminary and subject to revision later when the final summarization is made for formal publication."

428. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in four Nevada counties, 1928-33. 13pp., processed. Washington, D. C., 1935. 1.9 Ec78Tds [16th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Nevada."

The counties studied were Elko, Lincoln, Lyon, and Washoe.

## NEW ENGLAND

429. New England regional planning conference. Proceedings...Hotel Westminster, Boston, Massachusetts, May 10, 1940. Natl. Resources Planning Bd. Region 1, Pub. 62, 86, 53pp., processed. Boston, June 1940. 280.7 N44P no. 62

Appendix I. Statements Regarding Local Planning Problems, contains a statement, pp. 38-40, by Lawrance W. Rathbun

entitled: New England Communities. This discusses the plan for delinquent forest land inaugurated by the state of Washington and shows the need for rural planning for the tax delinquent land problem. One of the steps suggested is the setting up of "a definite and positive method for public recapture of tax delinquent property, especially that which is unimproved.... Land recaptured for delinquency should not be sold to the highest bidder and permitted to go on the tax rolls at the former or newly established low price. Rather should a minimum rental value for reasonably productive use be charged. The usual method leads to acquisition for speculative purposes and may mean that low use and hence valuation will persist indefinitely."

## NEW HAMPSHIRE

430. Grinnell, Harold Clayton. Rural real estate tax delinquency in New Hampshire. N. H. [Agr. Expt. Sta.] Bul. 290, 19pp. Durham, 1936.

On cover: University of New Hampshire Bulletin 290.

"It is the purpose of this bulletin to present a general summary of the data collected, tabulated and summarized for New Hampshire, which formed a part of this nation-wide project" conducted by the Bureau of Agricultural Economics in 1934 under a Civil Works project. Tax Delinquency, 1928-1932 and Tax Sales, 1929-1932 are given. Irregularities in local practices with respect to collection of taxes are discussed.

431. Holmes, John C. Preliminary report, land use problems in Canterbury, New Hampshire. 53pp., processed. [New Haven? 1938?] 282 H73

"Land Use Planning Section, Resettlement Administration in cooperation with Department of Agricultural Economics, New Hampshire Agricultural Experiment Station."

Tax Delinquency, p. 19. Data for this are taken from the "Study of Rural Real Estate Tax Delinquency, conducted in 1934 by the Bureau of Agricultural Economics, Washington, D. C., under a Civil Works Project, in co-operation with the Agricultural Experiment Stations."

432. Institute for government research, Washington, D. C. Report on a survey of the organization and administration of the state, county, and town governments of New Hampshire; submitted to Governor John G. Winant by the Institute for government research of the Brookings institution, Washington, D. C., 1932. 633pp. [Concord, N. H., Rumford press, 1932] 280.055 In7

Ch. XXIII. The Revenue System: Property Taxation, includes a section on Collection, pp. 530-541, which discusses sales of real estate for taxes, redemption, administration of taxes

bought in by the Government, the importance of permanent delinquency 1918-1931, the causes of tax delinquency, defects of existing procedure and possible remedies, State administration of tax delinquent lands, and recommended collection procedure.

Points out in the Conclusions that:

"There is evidence of declining efficiency in tax collection. Farm tax delinquency in New Hampshire is high. The function of collecting taxes should be transferred to the counties and made a duty of the proposed county accountant...

"Delinquent property having no private buyers should be sold to the state and administered by the State Tax Commission; and at the expiration of the redemption period should be turned over to the State Forestry Commission for administration...

"The proposed change in the fiscal year should be followed by modifications in collection procedure and in the dates when taxes become due and payable."

433. Institute of public affairs, University of New Hampshire. Lectures delivered before the First Institute...edited by Thorsten V. Kalijarvi; foreword by President Fred Engelhardt. N. H. Univ. Bul., v. 30, no. 2, 58pp. Durham, Oct. 1938. 280.9 In722 1st 1938

Tax Collections and Delinquency in New Hampshire, by Harold C. Grinnell, pp. 23-27. Outlines the law with respect to tax delinquent real estate, and takes up the types of delinquency and the relative significance and trend of delinquency. Much of the tax delinquent land in New Hampshire is cut-over land and abandoned farms. More studies are needed to determine whether there is any advantage in having these farms reoccupied. "Some localities may be permanently distressed or faced with economic decadence."

434. New Hampshire. State tax commission. Recommendations to the governor and council and the legislature on methods of reducing tax rates and raising new revenue, made at the request of Governor Francis P. Murphy. 136pp. Concord, N. H., 1937. 284.5 N45R

On cover: Tax Crisis in New Hampshire.

Contains bar graphs, p. 181, showing uncollected taxes at end of years, 1926-1935; taxes bought by towns and cities during years 1926-1935; and unredeemed balance of current and previous tax sales at end of year, 1931-1935.

435. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 192 New Hampshire towns, 1928-33. 13pp., processed. [Washington, D. C.? 1935] 1.9 Ec78Tds [36th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of New Hampshire."

NEW JERSEY

436. Asmus, Fred J. Systematic planning for tax arrearages. N. J. Municipalities 18(5): 28-29. May 1941. Libr. Cong. JS39.N4

"In Union Township the problem of tax arrearages and tax sale certificates that were inherited from the depression era are being handled by a Tax Lien Committee which devotes itself energetically to the task and renders very tangible service. The accomplishments of the first year were summarized in a recent report to the Governing Body... This article is submitted because the plan and procedure followed may be of interest to other taxing authorities that have similar problems."

437. Cottrell, Alden T. Hope for tax burdened municipalities. N. J. Municipalities 18(2): 11-13. Feb. 1941. Libr. Cong. JS39.N4

"There are probably at least 400,000 acres of tax delinquent forest land in the Pines which the municipalities would be better off without and which the State ought to rehabilitate. The difficulty has been to find a practicable way to convey this land to the State."

The writer outlines the provisions of Senate Bill 74 which later became Chapter 73 and was introduced in the 1940 legislature, whose purpose "is to permit municipalities to transfer to the State, without consideration, tax sale certificates."

438. Hockley, H. A., and Lee, Alvin T. M. Perfection of title to tax-forfeited lands. N. J. Municipalities 18(5): 6-9, 30. May 1941. Libr. Cong. JS39.N4

"The purpose of this article is to explain a system of title clearance, known as the in rem procedure, and to show the advantages when compared with the present cumbersome, uncertain and costly system in effect in New Jersey."

The editor's note points out that "The in rem method of foreclosure as used in New York makes it possible for municipalities to acquire marketable title to tax delinquent land at a cost of about 80 cents per property instead of the usual cost of from $2.00 and up."

Reprinted by U. S. Bureau of Agricultural Economics, 11pp., processed. Washington, D. C., June 1941. ("Bureau of Agricultural Economics in cooperation with New Jersey Agricultural Experiment Station and Agricultural Extension Service.") 1.941 F5P41

439. Kirby, Amos. Our abandoned farms. Taxegram 1(6): 6-7. Mar. 1932. 284.58 T193

"Our abandoned farms in New Jersey constitute a double menace to our state...

"There is only one solution. Lower the farm tax burden so

that these acres can be brought back into cultivation... So that the farm valuations can be maintained without piling on the remaining land owners the share of the cost of that local government which was borne by that farm which has since been abandoned because of unbearable taxes."

440. Kirby, Amos. Why the farmer cannot pay his tax bill. Fifteen years ago, it required one-half bushel wheat to pay taxes on an acre of land while today it requires five bushels! Taxegram 1(5): 6-7. Feb. 1932. 284.58 T193

"If the name of a New Jersey farmer is found on the list of delinquent taxpayers for 1931, there is a just reason for it...

"We cannot begin to realize the full extent of the tax burden on the average farm until we take into consideration the volume of farm crops that it requires to pay the tax bill."

441. Lee, Alvin T. M. Land utilization in New Jersey; a land development scheme in the New Jersey pine area. N. J. Agr. Expt. Sta. Bul. 665, 50pp. New Brunswick, 1939.

In cooperation with the United States Department of Agriculture.

"A full study of the Pine Area comprises: (1) a study of a single land promotion scheme; (2) a cross-section analysis of sample townships; and (3) a general summary of the situation in the 58 municipalities of the Pine Area. The present report covers the first phase of the full study." - Foreword, p. 3.

This study gives the history of the Paisley development, the tax situation and ownership status of land in 1937. Tax delinquency, which occurred early in the community's history, increased costs in tax collection due to delinquency, the amount of delinquency, the relation between delinquency and number of lots owned per person, and the land title situation are discussed. The story of Paisley is said to be typical of numerous such conditions in the Pine Area of New Jersey. As part of a State policy including the public acquisition of poor land, it is pointed out that "A change in the tax laws and methods of foreclosure would greatly facilitate the work... Under the present laws, tax-delinquent lands which remain unsold at a tax sale revert to the municipality... It would be desirable to have such low-value lands revert directly to the state after a certain period of tax delinquency."

442. McKay, Archie. Tax title lien problem. N. J. Municipalities 12(4): 15-16. Apr. 1935. Libr. Cong. JS39.N4

"Foreclosure actions by the hundreds as recently planned by several municipalities for fees of $50.00 to $100.00 per foreclosure and similar action under consideration by other municipalities raises a very grave question as to whether it will be a legitimate use of the foreclosure statute... It might be well for municipal authorities to weigh carefully and proceed cautiously before becoming unduly enthusiastic over what appears

to be a solution in the liquidation of their tax title liens at bargain prices for foreclosure that will more likely than not, merely result in cluttering up the public records with worthless decrees, causing further confusion, additional litigation, and, expenses when attempts are made to sell the property thus acquired."

443. Neufeld, Maurice F. New Jersey one-fifth tax-delinquent; rural communities a serious problem. Natl. Munic. Rev. 28(4): 279-286, 302. Apr. 1939. 280.8 N21

Adapted from an address delivered before conference of Governmental Research Association.

The New Jersey State Planning Board made a study of rural tax delinquency in New Jersey which shows that miles of pine forests, sub-marginal soil, bogs, and sand are incapable of meeting taxes for the support of local governments. To meet a similar situation Wisconsin has passed county zoning ordinances which are proving successful.

444. New Jersey. Commission on tax law revision. Report of the New Jersey Commission on tax law revision (created by the 1938 legislature). 29, 7pp. [Trenton?] 1939. 284.5 N465 pt. 1-2

Pt. 1. Taxation of Real and Personal Property. March 6th, 1939.

Pt. 2. Collection of Taxes on Real and Personal Property. June 30th, 1939. Makes recommendations for handling real property and tax sale procedure.

445. New Jersey. Commission to investigate county and municipal taxation and expenditures. The revenue system of New Jersey. N. J. Comm. to Investigate County and Munic. Expenditures. Rpt. 6, 276pp. Trenton, 1931. 284.59 N46 no. 6

Harley L. Lutz was director of the Commission.

Tax collection and procedure in cases of property tax delinquency under the New Jersey law are outlined, pp. 78-82, and the extent of delinquency for 1928 is noted, pp. 116-117.

446. New Jersey. Dept. of local government. Report...1938. 565pp. [Trenton, N. J., 1939] 284.9 N464

"Reports along similar lines were published...by Commissioner of municipal accounts for the years 1918 [not in Department of Agriculture] and 1927." - p. iii. (252.57 M92)

Gives for cities, towns, boroughs and townships, arranged in alphabetical sequence, the current tax levy (total), percent collected in cash, delinquent taxes current year, delinquent taxes prior years, tax title liens outstanding and foreclosed property.

447. New Jersey. Dept. of local government. Local government board. First annual report...September, 1939. 39pp. [n.p., 1939] 280.9 N462 1st, 1938/39

Among the Conclusions and Recommendations of the Local Govern-

ment Board, pp. 30-39, are those relating to Redemption and Foreclosure of Tax Title Liens (p. 33), Encouraging Marketability of Titles Derived through Foreclosure of Tax Title Liens (p. 34), Complete Annual Tax Sales (pp. 35-36), Penalties on Delinquent Taxes (p. 36), and Installment Payments of Delinquent Taxes (p. 36).

448. New Jersey. Legislature. Senate. Committee on taxation. Report on a study of the financial and tax problems of municipal governments in New Jersey, by the committees on taxation of the Senate and House of assembly of the one hundred and fifty-seventh legislature of the state of New Jersey. 50pp. [Trenton] 1933. 284.5 N46

"Submitted August 29, 1933."

Ch. I. The Tax Problem in New Jersey, points out, p. 9, the growing delinquency, showing that "the total tax delinquencies, tax liens and tax titles at the end of 1932 equalled almost the total tax levy for a whole year. This money has been spent, notwithstanding the fact that much of it is uncollectible."

449. New Jersey. State planning board. Fifth annual report...1939. 37pp. Trenton, 1940. 280.7 N46 5th, 1939

Pt. I. Among the Board's Findings, Conclusions and Recommendations to Date, includes recommendations for chronically tax delinquent forested, swamp and tidal marsh land, tax delinquent and tax-lien wildlands. A section on Governmental Finance, also recommends procedure for tax-delinquent lands, pp. 26-28.

450. New Jersey. State planning board. Rural tax delinquency in New Jersey, 1929-1934. 65pp. Trenton, 1938. 280.7 N46R

"The purpose of this survey of rural tax delinquency in New Jersey was threefold: (1) To determine the general extent and distribution of land so distressed; (2) To determine concentrations of tax delinquent agricultural lands as possible indicators of the range of such basic agricultural problems as poor quality or bad condition of soil, the uneconomic size of farms, the lack of diversity in agricultural production, and excessive taxation; (3) To discover possible coincidence of tax-distressed lands with lands needed by the State for watershed protection, public parks, State forests, game preserves, or other public purposes." - Foreword.

Statistical tables give by counties Percentage of land area tax delinquent, 1929-1934, and percentage distribution of tax delinquent land by years of delinquency, 1929-1934; percentage sold for taxes and nature of liens held, 1929-1934; percentage cleared or forested, farmed, and not farmed, 1929-1934.

Other tables show: Range of average assessed valuations for 68 rural townships (total); and percentage relation of averaged assessed valuation of tax delinquent land to farm

land in 68 rural townships; by individual townships per cent of land tax delinquent, not farmed, unfitted for agriculture, crop lands harvested 1935, number of chickens and cows per farm, 1935, and average tax per acre 1930-1936. Maps show the tax delinquent rural lands and their relation to soil zones.

This study is reported on in the 4th Annual Report of the New Jersey State Planning Board, 1938, pp. 15-16. 280.7 N46 4th, 1938.

451. New Jersey. State planning board. Second annual report of progress; a preliminary report upon planning surveys and planning studies... [1935/36] 124pp. Trenton, 1937. 280.7 N46 2nd 1935/36

On cover: Toward a Master Plan.

Ch. XVIII. Tax Delinquency of Rural Lands, pp. 91-97. Based on the survey by the State Planning Board, noted above under the title: Rural Tax Delinquency in New Jersey, 1929-1934.

A map and table show tax delinquent rural land in New Jersey as of January 1936, the latter showing, by counties, area, population density, per capita county and municipal debt, area of tax delinquent land, percent delinquent area to total area, percent of delinquent land sold for taxes, and percent of delinquent land with tax title liens, held by municipalities and privately held.

452. New Jersey state chamber of commerce. Dept. of governmental research. Appraisal of part I Report of the New Jersey State tax law revision commission. Prepared...at the request of the Cost of government committee. 16pp. [Newark, N. J., 1939] 284.5 N4642

Comments, p. 8, upon the Commission's statement "That in 1937 the levy for local taxes upon real and personal property was $242 millions, and of this amount less than $174 millions was collected that year." States that the report does not add that "nearly $70 millions of delinquent taxes levied in prior years were collected in 1937 in addition to these $174 millions of current collections." It proceeds to describe briefly the situation regarding the increase in tax title liens and the loss of property by original owners which...has been forfeited to banks, building and loan associations, mortgagees, and to municipalities."

453. New Jersey taxpayers association. 1933 property tax delinquency in New Jersey municipalities, study and analysis. N. J. Taxpayers Assoc. Bul. 26, pp. 3-4. Dec. 7, 1934. Pam. Coll. New Jersey Taxpayers Association

Gives statistical data for cities, boroughs, and townships, 1928-1933.

454. New Jersey taxpayers association. Property tax payment delinquencies. Study and analysis... [6]pp., processed. [Trenton? 1934?] Pam. Coll. Taxation. New Jersey

Gives data on delinquency for New Jersey cities, towns,

and boroughs, chiefly for 1928-1932, and compares tax delinquencies in New Jersey cities with delinquencies in other cities of the United States.

455. Parnell, Reginald. Tax-paying drive successfully organized. Amer. City 48(12): 58. Dec. 1933. 98.58 Am31

The author describes the tax-paying drive inaugurated "along Community Chest lines" through cooperation of a group of large taxpayers, when the delinquency figures had risen from $98,528 in 1917 to $9,917,577 in 1932.

456. Princeton. University. School of public and international affairs. Princeton survey of New Jersey finance: soundings in the assessment and collection of the general property tax. Princeton. Univ. School Pub. and Internatl. Affairs. Pub. Interest (Folder) Ser. 4, 6pp. Princeton, N. J., Apr. 3, 1939. Pam. Coll. Princeton Univ.

Outlines the reasons for the imperfect working of the tax calendar, and the importance of prompt tax sales.

457. State-wide planning conference. Proceedings of second annual State-wide planning conference sponsored by the New Jersey State planning board in cooperation with Rutgers university and the New Brunswick city planning board. April 8, 1937. New Brunswick, New Jersey. 69pp., processed. [Trenton] New Jersey State planning board, Oct. 1937. 280.7 St2 1937

Progress Toward a State Plan, by Charles P. Messick, pp. 62-69, briefly discusses the tax delinquency situation on rural lands in New Jersey.

458. Teaneck, N. J. Township council. Teaneck township's tax title lien foreclosure contract; a report by the Township council to the taxpayers of Teaneck. 20pp. [n.p., 1937?] 284.5 T222

The collection of delinquent taxes 1932-1934 was turned over to an expert for collection. In some cases extension of time or payment in instalments was allowed but in no case were penalty and interest waived or amount of tax reduced.

Sections of the study take up tax title liens, the history and provisions of the Friedman contract, status of the work done under contract to December 11, 1936, attacks upon the contract and its operation, and their outcome.

Statistics show the number of tax lien certificates held by the Township June 11, 1934; receipts by the township under contract; and costs of the system to the township.

459. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in seven New Jersey counties, 1928-33. 11pp., processed. Washington, D. C., 1936. 1.9 Ec78Tds [48th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of New Jersey."

The counties selected for study were Burlington (19 of 31 townships), Cape May, Cumberland, Hunterdon (12 of 14 townships), Monmouth (4 of 40 townships), Ocean (6 of 13 townships), and Somerset (9 of 12 townships).

460. Volcker, Paul A. Foreclosure of tax title liens. N. J. Municipalities 12(1): 21-22. Jan. 1935. Libr. Cong. JS39.N4
"It is believed that one of the principal problems to be solved by the coming Legislature is to simplify foreclosure proceedings, and then to devise better ways and means of permitting a municipality to place this property again into private hands. The first of these problems is greatly involved in legal precedence and procedure. The second is one of devising ways and means of permitting municipalities to sell lands taken over by foreclosure proceedings in a simplified way which will not destroy real estate values in a municipality, and which, at the same time, will not lend itself to abuse or collusion." The solution evolved in the Township of Teaneck is described.

461. Walker, Mabel L. Receivership for tax delinquents. Amer. City 48(11): 41. Nov. 1933. 98.58 Am31
This is a brief article pointing out that "New Jersey has followed the leadership of Cook County, Illinois, in adopting a receivership plan for shirking taxpayers. The new law... provides that receivers may be appointed for income-producing properties more than six months in arrears in taxes, for the purpose of collecting sufficient income from the property to pay taxes."

462. Waller, Allen G., and Weiss, Harry B. County and township taxes in New Jersey. N. J. Agr. Col. Ext. Bul. 101, pp. 1-52. New Brunswick, 1933. 275.29 N46
Table 20 is on Tax Delinquency in Certain Townships as of December 31, 1931, pp. 51-52.

## NEW MEXICO

463. Callaway, R. P., and Cockerill, P. W. Tax delinquency on rural real estate in New Mexico. N. Mex. Agr. Expt. Sta. Bul. 234, 28pp. State College, N. Mex., 1935.
"The seriousness of the rural tax delinquency problem actuated this Station, in cooperation with the Federal Civil Works Administration and the Bureau of Agricultural Economics of the United States Department of Agriculture, to determine the extent and location of rural real estate tax delinquency in New Mexico, and if possible, to determine the most important factors responsible for increases in delinquency and variations in the amount of delinquency in the State...

In analyzing the extent of the changes in the volume of tax delinquency in the State, the data from the ten counties shown in Table 2 were used. This selection was made for two reasons: first, because comparable data were available for the group; and secondly, the distribution over the State is such that each type of farming is represented..." - Introduction. The ten counties studied were Chaves, Curry, Dona Ana, Grant, Harding, McKinley, Otero, Socorro, Taos, and Torrance.

The study shows that the increase in rural real estate tax delinquency was greater than urban and was due largely to loss of farm income.

"The relatively high rate of both current delinquency and long-term delinquency in the self-sufficing irrigation farming and range livestock area was associated with the size of the farm units; with a low plane of efficiency in production; and with development of a seeped condition of much of the farming land resulting in some abandonment and lowered productivity. The comparatively low rate of both current and long-term delinquency in the counties of the extensive dry-farming and range livestock area was associated with relatively large farming units and with an upward trend in efficiency of agricultural production." - p. 28.

Recent measures for the relief of rural real estate include "twenty-mill limitation" with a sales tax to off-set the resulting loss of revenue. A law passed in 1935 "waived penalty and interest on 1933 and prior taxes if the 1934 taxes were paid prior to June 15, 1935." There is some indication of a decrease in assessed values in the period 1928 to 1932. There are numerous statistical tables giving tax delinquency in the 10 counties and by types of farming in the period 1928 to 1932. Charts show the relation of delinquency of rural real estate to cash farm income, and to all real and personal property.

464. New Mexico. State planning board. Progress report to National resources board. 338pp., processed. Santa Fe, Apr. 15, 1935. 280.7 N464

Tax Delinquencies and Land Use Planning, pp. 74-75, suggests changes in legislation enabling the state to restrict the use of lands which have been delinquent. "This [submarginal] land should not be sold by the counties except with the restriction that lands classified as unsuitable for crop farming should be used only for grazing."

465. New Mexico. State tax commission. Biennial report...7th-13th, 1926/28-1938/40. 7 nos. Santa Fe, 1930-1940. 252.59 T19R

Each issue contains tables showing taxes outstanding and delinquent taxes collected. The twelfth report contains a section, pp. 9-14, given over to the Delinquent Tax Department, which includes procedure in the sale of property deeded to the State, and gives figures for number of contracts of sale

to pay delinquent taxes under 1937 moratorium law by counties; tax deeds issued or to be issued to the State, by counties; and proceeds from sale of lands by the Tax Commission, by counties. The thirteenth report contains tables, pp. 98-99, giving, by counties, ad valorem tax delinquency as of June 30, 1939 and percent of ad valorem tax collected as of fiscal year ending June 30, 1940. The Appendix, pp. 140-142, reports on the Delinquent Tax Division, and gives tables on number of tax deeds received and disposed of by the State Tax Commission, by counties, and the number of tax deeds sold by the State Tax Commission, by counties.

466. New Mexico. University. Special faculty committee. Taxation and governmental reorganization for New Mexico. Suggestions and recommendations of a Special faculty committee of the University of New Mexico. Foreword by J. F. Zimmerman. N. Mex. Business Rev. 3(1): 1-43. Jan. 1934. Pam. Coll. Taxation. New Mexico

Includes recommendations for collection of the property tax and delinquent taxes, pp. 21-23.

467. Sorrell, Vernon G., and Stuart, J. Raymond. County consolidation in New Mexico. Univ. N. Mex. Bul. Econ. Ser., v. 2, no. 2 (whole no. 255), 44pp. Albuquerque, 1934. 280.059 So6

In discussing the tax problems affecting consolidation, the writers include delinquent taxes, pp. 17-18. A table shows percentages of taxes collected, 1927-1932.

468. Sorrell, Vernon G., comp. and ed. State and local taxation with special reference to New Mexico problems. Univ. N. Mex. Bul. Econ. Ser., v. 2, no. 1 (whole no. 209), 47pp. Albuquerque, 1932. 284.5 So6

Bibliography, pp. 46-47.

Tax delinquency in New Mexico; problem of collecting outstanding obligations, by Byron O. Beall, pp. 17-18. (Reprinted from the United States Daily, December 1, 1931) Cites the 1929 law which "places responsibility for collection of delinquent taxes directly with the State Tax Commission." The authority of the Commission with regard to handling delinquent real estate is cited.

469. Taxpayers' association of New Mexico. Delinquent taxes. N. Mex. Tax Bul. 15(9): 131-132. Sept. 1936.

Cites the legal provisions made for the payment of delinquent taxes for 1935 and prior years.

470. Taxpayers' association of New Mexico. Delinquent taxes. N. Mex. Tax Bul. 16(5): 65-67. May 1937.

Gives county figures for unpaid taxes for the ten-year period 1926-1935 and percent of taxes collected for 1933, 1934, and 1935.

471. Taxpayers' association of New Mexico. Delinquent taxes 1927 and prior. N. Mex. Tax Bul. 7(7): 1-4. Oct. 1928.
Gives figures for amount of taxes delinquent by counties, 1927 and prior, and percentages collected by counties.

472. Taxpayers' association of New Mexico. Six million dollars of unpaid taxes. N. Mex. Tax Bul. 7(4): 8-9. May 1928.
Gives figures for amount of delinquency in New Mexico, by counties, 1926 and prior years, and percent of 1915 and prior taxes collected on May 31, 1917 and 1926 and prior taxes collected on Dec. 31, 1927. The problem of tax delinquency is said to be "not only a problem of collection but primarily a problem of assessment of property."

473. Taxpayers' association of New Mexico. Wipe out tax delinquency. N. Mex. Tax Bul. 16(6): 81-83. June 1937.
Cites the possibility of repurchasing property already deeded to the State or subject to be deeded for non-payment of taxes under Chapter 127, Laws of 1937. The property may be obtained by the owner by "paying taxes delinquent for the years 1935 and prior; that is, the taxes for the years 1926 to 1935 inclusive, without interest or penalty, or with very low interest rate or other charge except court costs, if any, for suits pending for the collection of such taxes, Provided he pays such taxes before June 30, 1937." The text of the Attorney General's opinion relating to the 4% interest charge on delinquent taxes under the Tax Moratorium Act is also given, pp. 82-83.

474. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 10 New Mexico counties, 1928-33. 14pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [17th]
"This survey was made under a Civil Works project administered by the Agricultural Experiment Station of New Mexico."
The counties under study were Chaves, Curry, Dona Ana, Grant, Harding, McKinley, Otero, Socorro, Taos, and Torrance.

## NEW YORK

475. Brandow, G. E. Rural tax delinquency in New York state. N. Y. Agr. Col. (Cornell) Dept. Agr. Econ. and Farm Mangt. Farm Econ. no. 93, pp. 2277-2278. Feb. 1936. 280.8 C812
Brings out the increase in tax delinquency and its significance in rural areas of New York state. Tables show taxes returned uncollected to county treasurers from 235 New York towns 1917-1934.

476. Cole, Seth T. The collection of delinquent taxes. N. Y. (State). State Conf. on Taxation. Addresses and Proc. (1930) 14: 196-200. 284.59 N484 1930

This volume is also the Seventh Conference of Local Assessors.

Describes the methods in New York State used for the collection of delinquent general property taxes, including sale of tax-delinquent lands, the problem of so-called "tax sharks" resulting from worthless tax titles and suggested legislation to remedy this situation.

477. Cole, Seth T. Enforcement of delinquent taxes. N. Y. State Bar Assoc. Bul. 2(5): 246-251. May 1930. Libr. Cong. Law Div.

Discusses procedure for tax sales of real estate in New York state and the changes made under Chapter 809 of the Laws of 1930. "The plan...is expected to be more satisfactory both to the municipality and to the tax sale purchaser. The municipality will benefit because of an increase in the number of purchasers at tax sales, which insures the better collection of the taxes, and the purchaser will benefit because he will be in a position, if the land is not redeemed, to obtain a good title thereto by foreclosure, or at least to recover back the amount of his investment with the statutory additions thereto."

478. Compton, Ralph Theodore. Fiscal problems of rural decline. A study of the methods of financing the costs of government in the economically decadent rural areas of New York state. N. Y. (State) Tax Comn. Spec. Rpt. no. 2, 283pp. Albany, 1929. 284.5 N482 no. 2

Running title: Report on Fiscal Problems of Rural Decline.

"This report comprises a revision of a dissertation presented to the Faculty of the Graduate School of Yale University in May, 1929 ...for the degree of Doctor of Philosophy." - Preface, p. 6.

Bibliography, pp. 271-275.

This report contains scattered references to the problem of property tax delinquency in New York state. The procedure for the sale of delinquent lands is given, p. 71; defects in the tax collection system, p. 101; the impossibility of securing trustworthy data on tax delinquency, pp. 130-131; and policy with respect to delinquent lands, p. 187.

It is pointed out, p. 130, that "The general conclusion to which examination of available data leads is that the problem of delinquency is not serious in New York." For the problem as it exists, however, the Foreword makes the statement (p. 21): "As lands become delinquent the tax rates on the remaining lands must be increased. On the contrary, if taxes were again paid on the now delinquent lands, tax rates on all lands could be reduced. Because of this and other facts, it has been recommended that the state of New York adopt a complete land utilization policy. This policy should include a survey of the state

which would show the most profitable uses to which all of its lands can be put..." The Commission recommends (p. 25) "14. The counties should retain titles in, and take possession of all lands on which taxes are chronically delinquent, particularly when they are not within agricultural zones. Lands in farming zones to which the counties obtain titles should be traded for lands lying outside of the farming zones that are being farmed and on which taxes are being paid."

Appendix D contains the following tables giving figures on delinquency: 88. (p. 256) Tax Sales of Agricultural Land in Chemung County 1925, 1926 and 1927; 89. (p. 256) Delinquent Agricultural Lands in Tompkins County 1925, 1926 and 1927; 105. (p. 262) Delinquent Agricultural Lands in Chenango County, 1926-1928.

479. Hedlund, Floyd F. Development of assessment of property and collection of taxes in rural New York. N. Y. (Cornell) Agr. Expt. Sta. Bul. 681, 51pp. Ithaca, 1937.

The writer traces the history of property assessment and tax collection in New York, including the law for tax sales of properties and their redemption.

480. Hedlund, Floyd F. Tax delinquency in New York towns. N. Y. Agr. Col. (Cornell) Dept. Agr. Econ. and Farm Mangt. Farm Econ., no. 99, pp. 2432-2433. Ithaca, Feb. 1937. 280.8 C812

Includes a table showing taxes returned uncollected to county treasurers, 235 New York towns, 1917-1935. Procedure in cases of delinquency is very briefly outlined, and it is pointed out that "Most of these [delinquent] taxes are ultimately paid."

481. Herzog, Raymond. Methods of collection of delinquent real estate taxes, with special attention to New York City and New York State. Taxes 18(9): 558-566, 581. Sept. 1940.

An examination of "the laws of a particular state, namely, New York, and the counties, cities and villages therein... In this paper, the term 'tax delinquency' will include all real estate taxes unpaid after the due date and which are defined as delinquent by the particular law of the jurisdiction. This study is chiefly concerned with the procedure which begins after the tax becomes delinquent."

482. Howard, William G. Land use problems in New York State. Jour. Forestry 36(2): 107-112. Feb. 1938. 99.8 F768

Discussion, pp. 113-116.

Describes the progress made in New York State in acquiring and foresting abandoned lands.

483. Hurd, T. N., Wiltse, O. M., and Miles, T. Tax delinquency in rural New York. Report submitted to the New York state planning board...March, 1935. 40pp., processed. Ithaca, New York state college of agriculture, Cornell univ., Dept. of agricultural economics and farm management, 1935. 284.5 C812T

"Part of this report is based upon data included in the 1935 Report of the New York State Commission for the Revision of the Tax Laws and in Farm Economics, February, 1935."

"The factors influencing tax delinquency are so complex that any precise formulation is difficult, whether regarded generally or confined to specific property types or regions. It is possible, however, by statistical analysis of a large number of properties, to indicate certain major trends, and to isolate certain significant differences between the old order and the depression years. The problem has been approached in this study from three different points of view: first, on the basis of tax delinquency by towns in fifteen counties; second, on the basis of case studies of all delinquent properties in forty-one towns; and third, by means of an intensive analysis of all taxable properties of three acres or more in a single county...

"This study indicates that under reasonably normal conditions, like those which prevailed in 1928 and the earlier years included such economic and physical factors as land class, farm class, road class, and the value of land and buildings per acre, influence the amount of tax delinquency in rural sections...

"Under the economic stress of the past five years, the relationship between normal earning capacity and tax delinquency has been seriously impaired...

"Various temporary expedients have been devised in different counties for meeting the new situation, such as the indefinite postponement of tax sales, or the creation of 'dormant lists' of delinquent properties, which are neither redeemed nor sold. Such devices, however, are makeshifts, serving merely to emphasize the need for a complete re-examination of the fiscal procedure of local government, including the assessment of property and the collection of taxes."

Numerous statistical tables in this report give the relation of tax delinquency to various factors in 223 towns, 1920-33; distribution of delinquency in forty-one towns 1928-32; and relation of land class and other factors to delinquency on properties of five acres or over, 1928 and 1932 figures.

The results of this report are summarized in a publication entitled The Problem of Delinquent Taxes in Rural New York (10pp., processed. Ithaca, Cornell University Agricultural Experiment Station, 1935). 284.5 C812Ta

484. Kling, H. R. An economic study of land utilization in Wyoming county, New York. N. Y. (Cornell) Agr. Expt. Sta. Bul. 707, 56pp. Ithaca, 1938.

Relation of Land Class to Tax Delinquency, p. 40. A table, p. 42, shows this relationship for 1935.

485. Krueger, De Witt W. Delinquent tax problems in New York state municipalities. N. Y. State Conf. Mayors and Other Munic. Off. Bur. Training and Res. Pub. 13, 68pp. Albany, N. Y., 1931. 284.5 K93

"Based on a study submitted in partial fulfillment of the requirements for the degree of master of science in public administration in the Graduate School of Syracuse University." - Foreword.

Bibliography, pp. 67-68.

"The objects of this study are three in number: First, to collect information relating to the delinquent tax practices of New York State cities and first class villages; secondly, to compare and analyze the present practices and procedures from the standpoint of effectiveness in the collection of taxes; and finally, to attempt to set up recommendations based on the findings of the survey, for more adequate and uniform tax procedures. All of the suggestions and recommendations presented will be made in the light of administrative practicality and legal expediency."

Partial contents: Ch. II. Survey of present methods of enforcing tax collections, pp. 18-27; Ch. III. Comparison of amount delinquent with methods of collection, pp. 28-43; Ch. IV. Classification of delinquent properties, pp. 44-53 (includes the nature of tax delinquency and an analysis of delinquent properties); Ch. V. Causes of tax delinquency, pp. 54-62.

Although the point of view is urban in this study, much of the material is general in application.

486. LaMont, T. E. Classification of land in Erie county. N. Y. Agr. Col. (Cornell) Dept. Agr. Econ. and Farm Mangt. A.E. 261, 12pp., processed. Ithaca, 1939. 281.9 C81

"Based on a preliminary survey of the county."

A table, p. 11, shows relation of vacant parcels to taxes in arrears and to special districts in towns of Erie County, 1934.

487. Lane, Charles N. Submarginal farm lands in New York state. A report to the New York State planning board. 56pp., processed. Albany, New York State planning board, 1935. 280.7 N48Sub

The appendix contains (p. 45) three tables showing relation of land class to tax delinquency on non-village properties of five acres or more, 41 rural New York towns, 1932, taken from: Tax Delinquency in Rural New York, Report Submitted to the New York State Planning Board; by T. N. Hurd, C. M. Wiltse, and T. Miles. 1935.

488. Lewis, A. B. An economic study of land utilization in Tompkins county, New York. N. Y. (Cornell) Agr. Expt. Sta. Bul. 590, 58pp. Ithaca, 1934.

"This bulletin is an abstract of a thesis entitled An

Economic Study of Land Utilization in Tompkins County, New York, presented to the Faculty of the Graduate School of Cornell University, July 1933, in partial fulfillment of the requirements for the degree of doctor of philosophy."

Tax rates and tax delinquency in different land classes are discussed, pp. 31-32; and first-mortgage loans on farms in different land classes, pp. 35-37. Figures are shown for the average annual percent of taxes that were unpaid, 1922-1930, for the different land classes in Tompkins County.

489. Lewis, A. B. Methods used in an economic study of land utilization in Tompkins county, New York, and in other similar studies in New York. N. Y. (Cornell) Agr. Expt. Sta. Mem. 160, 57pp. Ithaca, 1934.

Tax Delinquency, pp. 53-54, states that "It was partly to indicate the small importance of tax delinquency under normal conditions in the northeastern States that this factor was included in the study of land utilization in Tompkins County."

Methods of handling tax delinquency data for the series are described.

490. Mauck, Elwyn A. Erie county, New York, deals in real estate. Natl. Munic. Rev. 25(10, whole no. 244): 589-592, 595. Oct. 1936. 280.8 N21

Discusses Erie County's system of foreclosing delinquent tax liens and reselling the parcels. The causes of the delinquency and the results of this foreclosure procedure are brought out. States that "with the program regarding the foreclosure and resale of vacant parcels progressing satisfactorily, the county now is turning to the problem of delinquent taxes on farms and improved lots."

491. Metz, Harold W. Local government and submarginal land. N. Y. State Planning Bd. Bul. 20, 24pp., processed. Albany, 1935. 280.7 N48 no. 20

Table 3, p. 16, shows relation of tax delinquency to the full value [of property] per square mile, by towns, 1932.

492. Miles, Thomas. Tax delinquency in towns in New York. N. Y. Agr. Col. (Cornell) Dept. Agr. Econ. and Farm Mangt. Farm Econ., no. 88, pp. 2143-2145. Ithaca, Feb. 1935. 280.8 C812

A brief article describing procedure with regard to delinquent property in New York, and trends in delinquency. Tables show taxes returned uncollected from 235 towns 1917-1933; per cent of total levy returned uncollected in 207 towns in 16 counties, 1928-33; delinquent taxes from the levies of 1928 to 1932, on March 16, 1934, 207 towns in 16 New York counties.

493. Monroe county, New York. Regional planning board. Past and current finances of Monroe county, 1915-1933. 197pp., processed. [Rochester, N. Y.] 1935. 280.7 M75

Paging irregular; some are numbered leaves.
Pt. 4. Taxes, pp. 41-89.
Library has also Monroe county supplement, August 21, 1935. 31pp.
Figures, pp. 88-89, show amounts and percent of taxes delinquent, taxes sold to individuals, taxes sold to county and percent of delinquent taxes sold to county, 1915, 1920, 1925-1933.

494. National association of assessing officers. Restoring delinquent parcels to the tax roll. Natl. Assoc. of Assessing Officers. Assessors' News Letter 5(11): 82. Nov. 1939.
A brief account of the method recently adopted in Nassau County, New York. Thousands of parcels of real estate were offered at public auction, September 25 and 30 and October 7. The steps taken to attract purchasers are described.

495. National industrial conference board, inc. The fiscal problem in New York state. 275pp. New York, 1928. Libr. Cong. HJ605.N3
Delinquent taxes, pp. 69-70, is a brief passage on extent of delinquency in New York State and county responsibility for collection of delinquent taxes.

496. New York (State). Commission for the revision of the tax laws. Depression taxes and economy through reform of local government. Third report...submitted February 15, 1933. N. Y. State Leg. Doc. (1933) 56, 216pp. Albany, 1933. 284.5 N483R 3d
Pt. II contains a section, pp. 66-74, on tax delinquency, which notes the growth of delinquency throughout the country and its causes. These are said to be briefly "the inability of taxpayers generally to pay, the inability of a particular group of taxpayers upon whom the burden falls most heavily to shoulder that burden, waste in public administration and widespread suspicion of the motives of politicians, inequitable assessment, and inefficiency of tax collection procedure." The last of these is discussed as it exists in the state of New York, and the tax relations of town and county, installment collections and other suggestions that have been made to remedy the situation, and the Commission's recommendations with respect to the assessment and collection of taxes are outlined.

497. New York (State). Commission for the revision of the tax laws. Local government solvency through tax relief and economy. Fourth report...submitted February 15, 1934. N. Y. State Leg. Doc. (1934) 56, 104pp. Albany, 1934. 284.5 N483R 4th 1934
Ch. IV. Delinquent Taxes on Real Estate, pp. 51-69. The writer discusses the trends in delinquency in cities, towns and villages and in counties in New York state, the special Westchester County Act for handling tax collections, the effect of the situation on state credit, and the various proposals

for remedial legislation. He describes the legislation already enacted in New York, and the differences in tax-delinquent properties which affect the problem of delinquency. Properties in receiverships, properties held by trustees, properties financed by guaranteed mortgages, homes occupied by owners and vacant lots in subdivisions are each considered separately, and other factors entering into the case, such as attitude of owners and their ability to pay, are taken up. The writer points out that since there are two broad types of properties involved, those which yield an income to their owners and those which do not, there should be two types of remedies for them. He describes a plan for the maintenance of tax accounts in banks authorized to receive taxes by individuals who could make payments into this account when convenient and receive interest upon the amounts deposited; the tax receivership law as it works in Illinois; and other general remedies applicable to all types of real estate. He concludes:

"Short of a much needed revision and simplification of the entire procedure for the collection of property taxes - a revision and simplification which cannot be made effective unless it be preceded by constitutional amendment along the lines long recommended by the Commission, and by its predecessors - the changes in procedure which have been urged in this chapter will accomplish practically everything that can and should be done in the general field of tax collections."

498. New York (State). Commission for the revision of the tax laws. Reorganization of local government in New York state. Sixth report...submitted Feb. 6, 1935. N. Y. State Leg. Doc. (1935) 63, 695pp. Albany, 1935. 284.5 N483R 6th

Ch. VIII. The Assessment of Property and Collection of Taxes, pp. 241-292, contains sections on delinquent taxes, including collection of delinquent taxes, pp. 254-255; recommendations concerning tax sales and delinquency records, pp. 258-259; amount of rural tax delinquency in New York, pp. 259-261; the value of property maps in recording tax payments and delinquency, p. 273; the shifting of the delinquent tax burden between different units of local government, pp. 275-288; and methods for the elimination of temporary borrowing to anticipate tax collections, pp. 288-292.

Among the recommendations are the following (p. 275): "7. A notice of the amount of taxes should be mailed to each tax payer at least 30 days before the taxes fall due. 8. The system for the collection of delinquent taxes should be revised. The procedure should be made more prompt and more effective. The cost of tax sale and redemption advertising is high in comparison with benefits received. 9. Arrangements should be made for the convenience of the taxpayers as well as the governmental unit concerned."

Tables and chart, pp. 260-261, show taxes returned uncollected

from 235 New York towns, 1917-1933; percent of total levy returned uncollected in 207 towns, 1928-33; and delinquent taxes from the 1928-32 levies, on March 16, 1934, 207 towns.

This chapter was also issued with the title: "The Assessment of Property and the Collection of Taxes in Rural Areas of New York; a Tentative Report Prepared for the New York State Commission for the Revision of the Tax Laws," by the New York (State) Cornell Agricultural Experiment Station, Ithaca, N. Y. 30pp., processed. [n.p., 1934?] 284.5 N484A

499. New York (State). Commission for the revision of the tax laws. Report...submitted February 15, 1932. N. Y. State Leg. Doc. (1932) 77, various paging. Albany, 1932. 284.5 N483R [2nd]

"On February 15, 1931, the commission submitted a 'Preliminary Report' which contained an account of the activities of the commission during the first five months of its existence and outlined the lines of investigation being pursued.

"Part One of this report, in which the conclusions and recommendations of the commission are summarized and explained and the differences of opinion among the commissioners are stated, together with the reasons underlying them, was submitted under the date of January 26, 1932 [Leg. Doc. (1932), no. 62, 75pp.].

"In the complete report submitted herewith there are three additional parts. Part Two is a report to the commission prepared by Mr. Haig in which he raises and discusses the various issues involved in a revision of the tax laws of the state, summarizes the data gathered by the staff which have a bearing on these issues and analyzes the probable effects of the various possible courses of action...

"Part Three consists of thirteen technical memoranda on individual topics which were made the subjects of intensive study by members of the research staff.

"In Part Four are presented the drafts of bills, prepared by Mr. Cole, incorporating the various proposals and possibilities suggested by the commission." - p. 5.

References are made in the report to the subject of delinquency. Among the Proposals for Improvement of Tax Administration, p. 17, it is recommended that "liens for other delinquent charges be certified...to the collector of delinquent taxes prior to a certain date; and...All liens for delinquencies against one property be brought into one consolidated lien and advertised for sale as a single lien." (This is also mentioned on p. 245 in Part Two) Farm transfers brought about in part to delinquent taxes are noted, p. 39.

Memorandum 12: The Collection of Real Estate Taxes in New York; a Report to the New York State Commission for the Revision of the Tax Laws, by the National Institute of Public Administration, 19pp. This report "was prepared by Mr. Philip H. Cornick of the staff of the National Institute of Public

Administration." In it consolidations of liens for delinquent properties are advocated, and collection procedures in various cities in New York with regard to delinquent tax liens and extra-urban areas, the causes of tax delinquency, the enforcement of liens after delinquency, and remedial measures are discussed.

500. New York (State). State tax commission. Annual report...1928, 1933-1939. N. Y. State Legis. Doc. (1929, 1934-1940) 11, 8 nos. Albany [1929-1940] 252.61 T21

Beginning with the 1933 report, a Statement of the Aggregate Valuations, given by counties, contains current figures on delinquent taxes, page references to which may be obtained from the index. It is stated, p. 207 of the 1933 Report, that "For the purpose of this classification delinquent taxes are taxes which have been returned as unpaid by the local collecting officers to the County Treasurer and which have not been paid to him or collected by a sale of the property of tax lien. Taxes on property which has been sold to the county are not to be considered as delinquent taxes."

The report for 1928 briefly discusses, pp. 9-13, the effect of farm tax delinquency and possible solutions to the problem.

The 1938 report contains a section on current tax problems, including the causes and effects of real estate tax delinquency, pp. 28-36. This takes up the trend of delinquency in New York State, the economic, political and personal causes for it, its effects upon the taxpayer and municipality, difficulties encountered in the foreclosure of tax liens, and emergency measures for dealing with the problem. Also contains, pp. 76-77, graphs and discussion of the delinquent property tax situation in New York villages and cities.

501. Tobin, Charles J. A model tax and revenue law for the state of New York. Memorandum in support of Senate int. no. 982, print no. 1095. Presented to the New York State Legislature in February 1935. 80pp. Albany, N. Y., 1935. 284.5 T55

The establishment of tax receiverships and procedure with regard to tax sales as they appear in the model law are briefly discussed, pp. 38-39.

502. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 16 New York counties, 1928-33. 14pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [35th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of New York."

The counties selected for study were Broome, Chemung (8 of 11 towns), Chenango, Cortland, Genesee, Livingston (8 of 17 towns), Montgomery, Orleans (6 of 10 towns), Rensselaer, St. Lawrence (19 of 32 towns), Schuyler, Seneca (7 of 10 towns) Steuben, Tioga (7 of 9 towns), Tompkins, and Wyoming.

503. Weller, W. Earl. Thoughts on tax delinquency. Natl. Munic. Rev. 21(4, whole no. 190): 215-217. April 1932. 280.8 N21

This paper "has the modest task of indicating a solution, a method of improving the administration of delinquent tax collection. An incompleted study of delinquency - fiscal, not moral - in Rochester, seems to indicate that that city might avoid about half the delinquent items on its tax rolls by mailing tax bills and by properly investigating the financial aspect of proposed local improvements."

504. Westchester county (N. Y.) Commission on county government. Land use and local finance. 38pp., processed. [n. p.] 1935. 280.061 W52 [no. 4]

Land Use and Tax Delinquency, pp. 18-27, points out that "Incomplete though the information is concerning the relationship between types of improvement and tax delinquency, it is sufficient to indicate that certain types of land use had contributed more heavily than others to the burden of arrears." A table shows distribution by classes of property of tax and special assessments' delinquency, in cities and towns of Westchester County on dates between August 31 and October 15, 1934.

505. Westchester county (N. Y.) Emergency work bureau. The Westchester county planning survey. A report of progress from June 1, 1934 to April 15, 1936. Presented to the commissioners of the county work bureau by the advisory committee on county planning. Wayne D. Heydecker, planning consultant. 57pp., processed. White Plains, N. Y., 1936. 280.7 W522

A very brief section, pp. 56-57, is given over to Land Use and Tax Delinquency, which is summarized in part, p. vii, as follows; "Studies of arrears in taxes, exclusive of White Plains where data was not then available, reveal that vacant lands are responsible for 52.2 per cent of all unpaid taxes and assessments in the county...

"Test studies for five areas reveal that out of 18,174 vacant parcels delinquent in 1934, 3,630 had been in arrears without break since 1925, and 2,271 were in arrears as far back as 1918.

"Only 69 out of 7,225 improved properties delinquent in 1934 were also delinquent in 1918."

## NORTH CAROLINA

506. Brandis, Henry, jr. The collection and foreclosure of county and city property taxes in North Carolina, revised edition. Inst. of Govt. Guidebook Ser. 14, 230pp., processed. Chapel Hill, N. C., June 1938. 284.59 In7 no. 14

"The primary purpose of this guidebook is to collect under one cover, for the use of local officials and others, the

following: (1) Statutes, other than local statutes, dealing with the collection and foreclosure of local property taxes; (2) opinions of the State Supreme Court during the past 12 years which deal with the same subject, together with references to some of the earlier opinions; (3) references to the recent rulings of the Attorney General dealing with the same subject; and (4) references to methods of collection and foreclosure actually in use, wherever such references seem to be pertinent...

"The secondary purpose of the guidebook is to attempt to clarify some of the confusing provisions of our laws with reference to collection and foreclosure, and to discuss the numerous problems for which our courts have, as yet, supplied no definite answers." - Preface.

Contents: I. Preliminary matters: A. The tax lien; B. When taxes are due -- what period they cover; C. Discounts and penalties (prior to sale of certificates); D. What constitutes payment of taxes; II. Collection procedure prior to foreclosure; III. Sale of real estate, issue of certificates and allied matters; IV. Settlement and allowance of insolvents; V. Tax foreclosure; VI. Special problems of collection and foreclosure; VII. Liabilities of governing bodies and collecting officials growing out of tax collection; VIII. Miscellaneous matters affecting collection officials; Appendix; Tax foreclosure forms.

The volume includes real estate among other types of property.

507. Brandis, Henry, jr. The collection and foreclosure of county and city property taxes in North Carolina. Inst. of Govt. Guidebook Suppl. 50pp., processed. Chapel Hill, N. C., Aug. 1939.

"This Guidebook deals with the new Tax Collection and Foreclosure law passed by the 1939 General Assembly. It has been prepared as a supplement to the Institute's Guidebook on Tax Collection and Foreclosure issued in its original form in 1935 and revised in 1938 [Guidebook ser. no. 14]"

508. Brandis, Henry, jr. Tax foreclosure soup. Maybe legislative chef in 1937 will be able to brew more palatable concoction--last assembly declined job with thanks. Pop. Govt. 3(3): 3, 20. Dec. 1935.

A brief review of the efforts made since 1927 to amend the laws relating to tax delinquency and foreclosure in North Carolina.

509. Curbing tax delinquency. Seventeen-point plan recommended by finance officers - yardstick applied to North Carolina units. Pop. Govt. 3(6): 19-20. Mar. 1936.

"The Municipal Finance Officers' Association's Committee on Tax Collection Procedure has recently made seventeen recommendations designed to curb tax delinquency, with particular reference to taxes and special assessments on real property...

"It might be interesting to appraise briefly North Carolina's status with respect to each of the suggestions made by the aforementioned Committee, without making any attempt to pass on the wisdom of the suggestions."

A paragraph of this article is devoted to each of these points.

510. Forster, G. W., and Leager, Marc C. Taxation of agriculture in North Carolina. N. C. Agr. Expt. Sta. Tech. Bul. 43, 56pp. State College Station, Raleigh, 1933.

Tax Delinquency Among Farmers, pp. 22-26, describes the extent of tax delinquency in 1930, and its causes. Figure 7, p. 25, is a map showing percentage of 1929 farm property taxes in North Carolina counties delinquent in 1930.

511. North Carolina. Classification amendment commission. Report...on property classification for tax purposes and homestead tax exemption. 334pp. Raleigh, N. C., 1938. 284.5 N812

Sect. D. Tax collection and foreclosure, pp. 60-62, contains recommendations for improving tax collection and foreclosure procedures.

512. North Carolina. Tax commission. Report, 1928, 1930, 1932. 3v. Raleigh [1929?-1932] 252.63 T192

1928: 792pp. Contains among its Findings and Recommendations a section on Collecting Taxes, pp. 22-24 and another on Settlements for Taxes Collected, pp. 24-25, which bring out causes contributing to delay and delinquency in tax payments and the advantages of the then "new" County Government Law in the situation, and make recommendations for settlements for taxes collected. Part II of this Report is a study of the "Taxation of Agriculture" in North Carolina containing a supplementary report [Ch. XVIII] entitled Tax Administration and Tax Delinquency. According to the Preface of the Report "The survey of the administration of the general property tax was the outgrowth of a joint conference between the Tax Commission and the County Government Advisory Commission in the early summer of 1928. The plan for the study is the combined work of Professor Erle E. Peacock and Professor P. W. Wager, and Messrs. C. J. Bradley and Edward A. Terry, members of the Institute for Research in Social Science...and Mr. W. E. Easterling...Mr. Peacock was in charge of the field survey, and Mr. Wager, with the assistance of Mr. Bradley, wrote the report." Included in it are such matters as land sales to the county, collection methods and their relation to tax delinquency, the advertisement and sale of land for taxes, and land advertised for taxes in 1928. The appendices to this chapter contain detailed statistical tables giving information by counties on settlements of county tax collectors for various years prior to 1928, uncollected land sale certificates held by the various counties, collection costs, land sold to counties for 1927 taxes, and the forms and questionnaires used in the study.

1930: 620pp. Pt. I. Findings and Recommendations, deals in part with property tax sales, pp. 15-16.

1932: 518pp. Pt. I. Findings and Recommendations, includes discussion of real estate taxes advertised for delinquency and suggests that redemption of tax surrendered property should be encouraged, pp. 17-19. Pt. II. Studies and Investigations contains a study entitled: Trends in Taxation, Public Expenditures and Public Indebtedness, which deals in part with Tax Collections and Tax Delinquency, pp. 45-48. Tables 16 and 17, pp. 178-181, show delinquent taxes on real estate advertised for non-payment, 1931, 1929, and 1928, by counties, and number of pieces of real estate advertised in 1931 for non-payment of 1930 taxes, classified according to amount of tax due, by counties.

513. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in nine North Carolina counties, 1928-33. 12pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [43d]

"This survey was made under a Civil Works project, administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of North Carolina."

The counties selected for study were Cherokee, Davie, Granville, Jackson, Macon, Pamlico, Pasquotank, Scotland, and Stokes.

514. Wager, Paul Woodford. County government and administration in North Carolina. 447pp. Chapel Hill, University of North Carolina press, 1928. (University of North Carolina social study series) 280 W12

Bibliography, pp. 425-434.

Ch. V. The Assessment and Collection of Taxes, contains passages relating to the increase of delinquency, procedure for tax sales, tax sales and title to property sold under the new law of 1927 (which substitutes a lien for a possible tax deed), pp. 125-131.

515. Wager, Paul Woodford, and Thomson, Roy B. Taxation of forest property in North Carolina. U. S. Dept. Agr. Forest Serv. Forest Taxation Inq. Prog. Rpt. 17, 132pp. [and 80 unnumbered pages of tables] processed. Washington, D. C., Jan. 15, 1932. 1.9 F7632

Pt. I. General, contains sections, pp. 38-43, on procedure in cases of tax delinquency, including date of sale, manner of sale, manner of redemption or foreclosure, and the extent of delinquency in North Carolina.

Following parts of the study, which deal separately with Beaufort, Chatham and Macon counties, include sections on tax delinquency for each of them, pp. 71-77, 99-103, 128-132, respectively, discussing the area of rural real estate delinquent, its assessed value, delinquency by taxing districts, white vs. negro delinquency, and the size of taxes which become

delinquent. The study covered the levies of 1927 and 1928.

Among the tables appended to the study are the following: (52-56) area and assessed value of rural real estate tax delinquent, by property classes and by races, assessed value of rural real estate delinquent by townships and taxing districts, and number of properties delinquent by amount of taxes involved and delinquency status, all for Beaufort County, 1927 and 1928; (75-79) same information for Chatham County; and (104-108) for Macon County.

## NORTH DAKOTA

516. Dull, Leonard C. Farm real estate taxation procedure in North Dakota. 11pp., processed. Fargo, North Dakota Agricultural experiment station, 1939. 284.5 D88

Issued in cooperation with U. S. Department of Agriculture, Bureau of Agricultural Economics.

This pamphlet shows the real estate tax procedure that affects "any given tract of rural real estate from the time it is assessed until the taxes are paid or, if delinquent, until a tax deed is taken." The procedure is also shown in a chart.

517. Hansen, Peter L., Haggerty, John J., and Voelker, Stanley. Land-use adjustment and the county fiscal problem, Billings county, North Dakota. 34pp., processed. Washington, D. C., U. S. Dept. of agriculture, Bur. of agricultural economics, June 1939. 1.9 Ec76Lua

"Although much of this acreage has long been delinquent for taxes, the county in recent years has been restrained by moratoria from taking title through the tax-reversion procedure. Only recently has a law been enacted which authorizes long-term leases on tax-reverted lands for grazing purposes. In the absence of formal legal controls over the use of range lands, competitive grazing has occurred, resulting in deterioration of the range and cessation of revenues in the form of rentals to the owners and taxes to the county.

"The financial difficulties of Billings County, as a consequence of the breakdown of the agricultural economy of the area, have taken two major forms: (1) a decline in the taxable value of all taxable property in the county, amounting to 66 percent since 1930, and (2) an increasing rate of tax delinquency, which now annually approximates 50 percent of the total levy...

"The Federal purchase program has progressed to a point where over 250,000 acres have been purchased or optioned for this purpose within Billings County. Although a large percentage of this land was heavily tax delinquent and the county and other local taxing units benefited at the time of purchase through the collection of delinquent taxes, the fact that these lands are withdrawn permanently from the tax base of the local governmental units has made more apparent the need for reorganization of local government." - pp. 2-3.

518. Hansen, Peter L., and Goodman, Archie B. Preliminary report on land use and cost of local government in Ward county, North Dakota. 39pp., processed. Fargo, N. Dak. Agricultural experiment station, 1940. 284 H192

In cooperation with Bureau of Agricultural Economics, United States Department of Agriculture.

Tax Delinquency and Its Effect on Local Revenues, pp. 7-11, brings out the extent and causes of tax delinquency in the county. It is pointed out in the summary, p. 37, that "a major part of this delinquency is confined to rural lands. The county may find it financially desirable to take title to much of the delinquent land because it makes no direct contribution to local government."

519. North Dakota. Governmental survey commission. Report...pursuant to chapter 210 of the session laws of 1931. 90pp. Bismarck, 1932. 280.065 N81

Ch. II of the Report deals with Revenue and Taxation and includes discussion of tax sale procedure, pp. 25-27, and reduction of penalties on delinquent taxes, pp. 27-28. Recommendations are made.

520. North Dakota. State planning board. Annual report [for period August 17, 1934 to May 15, 1935] Compiled by C. H. Plath. 48pp., processed. Fargo [1935?] 280.7 N81A 1934/35

The section "Land Utilization of Problem Areas in North Dakota" contains the following statement (p. 22): "In a tax delinquency study by counties for the six year period, 1927 to 1932 inclusive as indicated in Figures 3 to 8 [pp. 15-20] inclusive, it is noted that the counties of greatest delinquency appear consistently in the western portion of the state."

521. North Dakota. State planning board. Taxation committee. Report. 32pp., processed. [Bismarck] 1935. 280.7 N814

I. A. Acker, chairman.

Contains a section on Tax delinquency, pp. 29-30. Page 30 is a map of the State showing percentage of taxes uncollected in each county on Feb. 28, 1933 for the years 1931, 1932 and 1933.

522. North Dakota. Tax survey commission. Report no. 7...on North Dakota's tax system and its administration combined with the thirteenth biennial report of the State tax commissioner, for the biennial period July 1, 1934 to June 30, 1936. 175pp. [n. p.] 1936. 284.59 N815 no. 7

Contains sections, pp. 86-93, on the collection of delinquent real estate taxes in North Dakota, the need for revision of the present law, the increase in delinquency and its causes, and methods for the improvement of the situation. The writer suggests the enactment of a law enabling "local governments to collect taxes from revenue producing properties...[meaning that]

unpaid taxes would become a lien upon the income of such properties, and the county would become the receiver of that portion of the rent or other income necessary to cover the taxes on such properties." He also suggests "that the Legislature pass a law...that would permit the payment of delinquent taxes, for 1934 and prior years, in ten annual or twenty semi-annual instalments. This privilege should be granted only to those who pay their 1935 and subsequent years' taxes."

The Library of the Bureau of Agricultural Economics also has a copy of this title classified with the biennial reports of the North Dakota State Tax Commission, 252.65 T19 13th, 1934/35-1935/36.

523. Stewart, H. L. Natural and economic factors affecting rural rehabilitation in central North Dakota (as typified by Sheridan county, North Dakota). U. S. Works Prog. Admin. Social Res. Div. Res. Bul. K-8, 38pp., processed. [Washington, D. C.] Aug. 1936. 173.2 W89 Rek K-8

At head of title: Resettlement Administration.

Contains a brief statement of the tax levy and of the percent of delinquency in this county.

524. Stewart, H. L. Natural and economic factors affecting rural rehabilitation problems in northwestern North Dakota and northeastern Montana (as typified by Divide County, North Dakota). U. S. Works Prog. Admin. Social Res. Div. Res. Bul. K-7, 42pp., processed. [Washington, D. C.] Aug. 1936. 173.2 W89 Rek K-7

At head of title: Resettlement Administration.

Contains a brief statement showing the tax rate and the percent of tax delinquency in this county.

525. Stewart, H. L. Natural and economic factors affecting rural rehabilitation problems in southwestern North Dakota (as typified by Hettinger county). U. S. Works Prog. Admin. Social Res. Div. Res. Bul. K-4, 39pp., processed. [Washington, D. C.] May 1936. 173.2 W89Rek K-4

At head of title: Resettlement Administration.

Contains a brief statement on the rate of taxation and the percent of tax delinquency in this county, pp. 13-14.

526. Stewart, H. L. Natural and economic factors affecting the possibility of closer settlement in the Red River Valley of eastern North Dakota (as typified by Traill county, North Dakota). U. S. Works Prog. Admin. Social Res. Div. Res. Bul. K-9, 30pp., processed. [Washington, D. C.] Sept. 1936. 173.2 W89Rek K-9

At head of title: Resettlement Administration.

Contains a brief statement of the percent of tax delinquency in this county, p. 13.

527. Taylor, Morris H. Tax delinquency as related to local government organization and finance. N. Dak. Agr. Expt. Sta. Bimonthly Bul. 3(4): 27-30. Mar. 1941.

"There is an increasing amount of rural land reverting to the counties of North Dakota through tax deed action. Consequently, there is considerable talk about taxes being too high...The reduction will probably have to come through curtailment of the services rendered, or by a reorganization of local government to obtain increased efficiency, or by reducing the number of governing units. The nature of this reorganization or the services (roads, schools, townships, and so forth) which may be curtailed is a question for the people of the respective counties to decide." - Summary.

528. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 15 North Dakota counties, 1928-33. 14pp., processed. Washington, D. C., 1935. 1.9 Ec78Tds [14th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of North Dakota."

The counties selected were Billings, Grant, Kidder, La Moure, McHenry, McKenzie, Mercer, Morton, Pembina, Renville, Richland, Slope, Stark, Steele and Towner.

529. Wilner, Stanley. Land use problems in southwestern North Dakota. (A report on present conditions in nine sample areas and an estimate of the adjustments required to correct the present misuse of the natural agricultural resources). 65pp., processed. Washington, D. C., U. S. Dept. of agriculture, Resettlement administration, Land use planning section, Land utilization division, Region VII, June 1937. 1.9507 L22

Tax Delinquency, pp. 37-44, brings out the extent of tax delinquency in the nine sample areas and the relation between type of ownership and delinquency. There are the following tables: Amount and percentage of land on which taxes are paid up or delinquent for various numbers of years, or tax exempt as of December 1, 1936 in 9 sample areas; Amount and percentage of total tax levied for the 10-year period, 1926-1935, that was paid on time, paid after delinquent, and still unpaid as of December 1, 1936; Owner-operated and leased tracts in southwestern North Dakota grouped according to degree of delinquency of the total taxes levied for the 10-year period 1926 to 1935; Valuations, tax assessments, payments and delinquencies as of December 1, 1936.

530. Wilner, Stanley. Some data on taxation and tax delinquency of farm land in southwestern North Dakota. 19pp., processed. Fargo, N. Dak., 1939. 284.5 W68

North Dakota Agricultural Experiment Station in cooperation with U. S. Department of Agriculture, Bureau of Agricultural Economics and Works Progress Administration.

"It is the purpose of this report to present, in addition to a brief statement on the organization of the general property tax system in North Dakota, some data on the general property tax base showing its composition by classes of taxable property; the tax burden as indicated by mill rates and the ratio of assessed to appraised values; the acreage of tax delinquent land; and the acreage of land in tax exempt status due to various types of public ownership."

The extent and probable causes of tax delinquent land are discussed, and it is stated in the summary, p. 18: "The removal of farm land from this 'no-man's land' status is essential to a sound policy of taxation and proper land use policy. This removal might be accomplished in several ways by the local governmental units. 1. Lowering the taxes would encourage private ownership, thereby returning much delinquent land to the tax rolls. 2. Taking tax-title to all chronically delinquent land eligible for tax deed, holding it in public ownership. 3. Classification of delinquent land as to its best use and ownership, selling some to private individuals, with or without restrictions, retaining some in public ownership and leasing it to individuals or reserving it for public use. The method selected should be in conformity with a sound long-time public finance and land use policy."

A chart and table show tax status of rural land by counties in the Missouri Slope Area (southwestern North Dakota) as of December 31, 1936 by counties.

A summary of this paper, by Stanley Wilner, was issued prior to publication of the full study in the Bimonthly Bulletin of the North Dakota Agricultural Experiment Station, v. 2, no. 1, pp. 11-16, Sept. 1939, with title: Taxation and Tax Delinquency of Farm Land in Southwestern North Dakota.

531. Wilner, Stanley, and Schafer, Raymond L. Statistical analysis of land ownership in North Dakota in 1935. 10pp., processed. Fargo, North Dakota agricultural experiment station, Mar. 1939. 282.065 N81

In cooperation with U. S. Department of Agriculture, Bureau of Agricultural Economics and the Works Progress Administration.

"Publicly-owned land," pp. 6-7, describes the composition of this land, which includes county tax deed land, which amounted to 0.8 percent of the rural land in North Dakota in 1935. The possible extension of public land through delinquency is brought out, p. 10.

532. Wilner, Stanley, and Goodman, Archie B. Taxation and tax delinquency of farm land in North Dakota. 33pp., processed. Fargo, Agricultural experiment station, 1940.

In cooperation with U. S. Department of Agriculture, Bureau of Agricultural Economics and Work Projects Administration.

Data, given by counties, include figures on acreage tax delinquency. According to the Foreword "this is the second publication in the study of tax status of North Dakota farm land." (See item 530 for the first)

## OHIO

533. Dowler, John F., and Moore, H. R. Public finance problems in the Zaleski forest and rehabilitation project of the Resettlement administration. Ohio State Univ. Dept. Rural Econ. Mimeogr. Bul. 92, 20pp. Columbus, 1936. 281.9 Oh32

"Tax Delinquent Real Estate," pp. 4-6, gives figures for delinquency in Vinton County, 1924-1934; for municipal and rural delinquency in Vinton County, 1926-1933; and for delinquency in each unit of the proposed purchase area.

534. Friedlander, Edgar. Effective method of collecting property taxes in Hamilton county. Natl. Tax Assoc. Proc. (1932) 25: 61-68. 1933. 284.59 N21 25th

Discussion, pp. 68-73.

Describes the system of suing delinquent taxpayers in Hamilton County, Ohio, and its results. It is stated that "as further positive and final proof of the efficiency of the system Hamilton County at this moment has approximately 95% plus of the real estate taxes paid and less than 5% delinquent."

535. Gardner, Edward J. Delinquent taxes in Ohio, real property, general taxes and special assessments, for improvements and betterments. Natl. Tax Assoc. Bul. 25(1): 6-19. Oct. 1939. 284.58 N21

Mr. Gardner was chairman of the Delinquent Tax Commission of Ohio, Aug. 1937 to Dec. 31, 1938, and Secretary of the Ohio House of Representatives Taxation Committee, 1937-1938. This article summarizes the findings of the Commission and recommendations for the improvement of the situation. These include the creation of a Delinquent Tax Collection Department, the prescribing of duties for the assessment Review Board, and the simplification of foreclosure procedures.

536. Lucas county, Ohio. County auditor. [Delinquent tax analysis, Lucas county, Ohio. March 8, 1939. 248pp., processed. Toledo? 1939] 284.5 L96D

Foreword signed: Hale T. Shenefield, auditor of Lucas county, Ohio.

This study, which analyzes delinquent taxes in relation to valuation, classifies delinquent properties, and shows the effect of the Whittemore Act on delinquent taxes for Lucas County, Ohio, is based on records obtained as follows:

"In Lucas County we were very fortunate to have a complete and up to date system of tax assessment. Property record cards

had been made up for every parcel of real property, from which we were able to get a complete history of the delinquent properties as to name, address, legal description, size of lot or acreage, type of construction, value, etc.

"[The Whittemore Act is] a bill providing for the collection of delinquent real estate taxes and assessments, personal property and classified property, taxes for years prior to 1938 by installments, and for a remission of penalties for prompt payment of such taxes."

Figures are given for districts of the city of Toledo, villages and townships.

537. Moore, H. R., and Falconer, J. I. Public revenue in Ohio with especial reference to rural taxation. Ohio. Agr. Expt. Sta. Bul. 560, 44pp. Wooster, 1936.

"Revision of Bulletin 425."

Includes tables showing accumulated delinquent real estate taxes in Ohio, rural and urban 1926 to 1933; percentage of area by counties outside municipal corporations which was tax delinquent each year 1928-1932.

The following paragraph is taken from the summary, p. 44: "Extensive property tax delinquency is an indication of a partial breakdown in this part of the revenue system brought about mainly by high taxes in a period of low income. Urban areas have relatively more taxes delinquent than rural areas. The seriousness of the situation is comparatively represented by the fact that at the time of the collection of the 1928 tax levy approximately 7 per cent of the rural land area of Ohio was tax delinquent and at the time of collection of the 1932 tax levy 22 percent was delinquent."

538. Moore, H. R. Some legal and administrative features of rural real estate tax delinquency in Ohio. Ohio State Univ. Dept. Rural Econ. Mimeogr. Bul. 105, 8pp. Columbus, Oct. 1937.
281.9 Oh32 no. 105

"The presumption is that delinquent taxes can be associated with several major factors in addition to economic depressions; among these are: (1) inequities of appraisals, (2) the unwise and unwarranted use of special assessments, (3) submarginal land, (4) difficulties associated with the law itself, and (5) lax administration of the existing tax delinquency laws which in the first place tend to encourage delinquency and in the second place fail to dispose of it.

"The intention in this paper is to concentrate on points related to (4) and (5); the first three will be touched on more briefly."

Includes methods used by various states to liquidate real estate tax delinquency, procedure followed in handling delinquencies in Ohio, and possible improvement of the latter.

539. Moore, H. R., and Predmore, M. L. Tax delinquent rural land unadapted to agriculture in southeastern Ohio. Ohio. State Univ. Dept. Rural Econ. Mimeogr. Bul. 117, 11pp., processed. Columbus, Feb. 1939. 281.9 Oh32 no. 117

In cooperation with the United States Department of Agriculture, Bureau of Agricultural Economics.

"Three counties, Harrison, Hocking and Scioto were studied as sample areas to determine the extent of chronic tax delinquency and the correlation of such delinquency with land considered submarginal for agricultural purposes...

"The principal objective in this study was to determine what would be the best use for each tract of chronically tax delinquent land. Practically, the task was to separate the tracts into two groups: (1) tracts primarily adapted to agriculture and (2) tracts primarily adapted to forestry."

Tables show rural real estate holdings of ten acres and over delinquent four years or more in each of the counties studied, 1938; rural holdings of forty acres or more delinquent for four years or more, 1938, in each of the counties; and chronically tax delinquent land in Hocking and Scioto counties classified according to adaptability to agricultural use.

Another report on this study was made in an article by H. R. Moore entitled Tax Delinquent Rural Land Unsuited for Agriculture in Southeastern Ohio, and published in Ohio. Agr. Expt. Sta. Bimonthly Bul. 24(197): 34-35. Mar.-Apr. 1939.

540. Moore, H. R. Taxation as related to the property and income of Ohio farmers. Ohio Agr. Expt. Sta. Bul. 459, 41pp. Wooster, 1930.

The summary (p. 41) for the section on Tax Delinquent Real Estate, p. 39, is as follows: "Tax delinquency has greatly increased in Ohio in the last score of years. The data show, however, that this is by no means a purely rural condition, for selected rural areas have had a slower rate of increase in real estate tax delinquency than has the entire State." Table 24 shows delinquent taxes on all real estate in Ohio, and in 88 rural townships, in selected years, 1912 to 1928.

541. Ohio. Auditor of state. Annual report, 1932-1938. 7 nos. [Columbus, 1933-1939] 252.67 Au2R

Contains annual statement of delinquent taxes and assessments on real estate reported by counties.

542. Ohio. Delinquent tax commission. Final report of delinquent tax study presented to the 94th General assembly of the State of Ohio...February 1941. 22pp. [Columbus] 1941. 284.5 Oh36

Discusses the economic, legislative and administrative causes of tax delinquency in Ohio, gives tables showing real property tax delinquency 1935-40 in Cuyahoga, Lucas, Summit, Mahoning, Montgomery, Hamilton, Franklin, and Stark Counties and in the

entire state, and makes recommendations. The first and second partial reports (item no. 543) give factual data and statistics upon which the recommendations in this final report are based.

543. Ohio. Delinquent tax commission. Second partial report of delinquent tax study to December 31, 1938; presented to the General assembly of the State of Ohio; compiled by Edward J. Gardner, Chairman of the Commission and supervisor of research August 1937 to December 1938. 202pp. [Columbus, F. J. Heer printing co., 1939] Libr. Cong. HJ3331.4.A5 1938

Bibliography, pp. 201-202.

Appendix A. First Partial Report on Delinquent Tax Survey, pp. 186-200. "Transmitted to the Legislature November 26, 1937."

The work of the Commission was chiefly in the field of real property taxation.

Although the major part of the report is based on urban taxes in Ohio, it contains an introduction which brings out the volume of delinquency and delinquent taxes on Ohio real estate by counties 1913-1936. Part V. Proposals of the Commission, includes recommendations for the creation of a Delinquent Tax Collection Department, the setting up of assessment Review Boards, and simplification of foreclosure procedures.

544. Ohio. Tax commission. Research section. Financing state and local government in Ohio, 1900-1932. various paging, processed. Columbus, 1934. 284.5 Oh34

"Compiled for the Special joint taxation commission authorized by the 90th General assembly." - 2d prelim. 1.

Discusses delinquent property taxes, pp. 22, 24-25, of Pt. I, giving figures for real property tax delinquency, analyzing the current problems of tax delinquency and making recommendations. Table, p. #16, gives figures for realty delinquency in dollars, and, p. #19, percentages of total delinquency.

545. Ohio. Tax commission. Research section. Outline of Ohio real property taxation, 1938. 28pp., processed. [Columbus? 1938] 284.5 Oh34Re

Sections are included relating to collection of taxes, pp. 20-23; procedure for delinquent lands, pp. 23-26; and forfeiture, pp. 26-28.

546. Ohio. Taxation committee. Preliminary report of the Governor's taxation committee to Governor Myers Y. Cooper. various paging, processed. [Columbus] 1930. 284.5 Oh32R

[Report of Subcommittee on Tax Administration] 11pp., processed. With respect to the collection of delinquent real estate taxes, the report recommends the abolition of the present general method of collection and its substitution by a "law providing for the sale of titles to delinquent real estate...[providing] that title should be sold as soon as taxes on real estate have been unpaid for three semi-annual installments." An alternative

plan is also offered to "provide for the advertisement of parcels of land on which taxes have been unpaid for two or more successive payment periods, but legalizing to some extent through permissive provisions the present practices of some auditors who omit from the advertisement in some years all or part of the delinquent parcels."

Recommendations are also made regarding forfeited lands.

547. Roberts, Wallace. Delinquent tax drive yields more than $600,000 in one Ohio county; similar campaigns to be conducted elsewhere. Amer. City 53(1): 67-69. Jan. 1938. 98.58 Am31

Results of a tax payment drive in Butler County, Ohio.

548. Schultz, Arch D. The fiscal situation in Ohio. 188pp. Columbus, Ohio chamber of commerce [1935] 284.5 Oh33F

Ch. VIII. The Collection of Delinquent Taxes, pp. 89-98. It is pointed out that "The major part of the problem of delinquencies appears in the delinquencies in real estate taxes... and a substantial part of that delinquency is in special assessments." The author brings out the causes and extent of delinquency, current trends in the collection of delinquencies, and future legislation on the collection of the property tax. Under the latter suggested methods for the collection of delinquent taxes are discussed. Table 36 shows accumulated delinquent property taxes (including real property) in Ohio, selected years 1900-1932.

549. Sitterley, J. H., and Falconer, J. I. Better land utilization for Ohio. Ohio State Univ. Dept. Rural Econ. Mimeogr. Bul. 108, 107pp. Columbus, 1938.

"Tax Delinquency," p. 74 (data assembled by Federal C.W.A. Project F. 6 under H. R. Moore) discusses rural land tax delinquency in Ohio 1928-1934.

Maps, p. 76, show Ohio land outside of incorporated places delinquent in 1932, by townships, and percentage of taxes levied on real and public utility property returned delinquent in 1934, by counties.

550. Sitterley, J. H., Baker, R. H., and Falconer, J. I. Major land-use problem areas and land utilization in Ohio, 1935. Ohio State Univ. Dept. Rural Econ. Mimeogr. Bul. 79, 26, 71pp. Columbus, 1935. 281.9 Oh32 no. 79

Tax Delinquency on Rural Land in Ohio ("Data assembled in CWA Project F6, by H. R. Moore"), pp. 62-67, contains maps showing land outside of incorporated places that was tax delinquent in 1932 and 1928, by townships. A table, p. 25 of Pt. I, gives figures for acreage and percent of delinquency of land outside of incorporated places in 1932, for each of the major land-use problem areas and for the total non-problem area.

This report was also published separately, with authors given as: Baker, R. H., Sitterley, J. H., and Falconer, J. I. (282 B17)

551. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 15 Ohio counties, 1928-32. 11pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [22d]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics assisted by the Agricultural Experiment Station of Ohio."

The counties selected for study were Adams, Athens, Delaware, Hocking, Jackson, Licking, Logan, Meigs, Morgan, Pike, Seneca, Tuscarawas, Van Wert, Washington, and Wayne.

552. Zangerle, John A. Demoralization of local finance in Ohio; lecture on current national problems, Cleveland college, April, 1935. 29pp. [Cleveland, 1935?] Pam. Coll. Taxation. Ohio

Among the recommendations made for Cuyahoga County are the payment of road bonds with the gas and motor vehicle tax so as to relieve property tax delinquency which is "largely superinduced by special assessment delinquencies," repeal of the "requirements for advertising parcels as a condition precedent to foreclosure," enforcement of "the laws of Ohio for the sale of abandoned property...[i.e.] any property on which no taxes have been paid for a period of, say, five years," and improvement of collection methods.

Graphs show stages of delinquency of parcels of land in the county (p. 13), the number of vacant and improved delinquent parcels (p. 16), the rise in delinquent taxes and assessments (p. 17), and aggregate delinquencies of county taxes and assessments, 1912 to 1934 (p. 18).

## OKLAHOMA

553. Craig, Ronald B. The extent of long-term tax delinquency in certain Oklahoma counties. U. S. Dept. Agr. Forest Serv. South. Forest Expt. Sta. Occas. Papers 80, 43pp., processed. New Orleans, Feb. 18, 1939. 1.9 F76240 no. 80

There is a need for an amendment to the Oklahoma laws in order that the State can take full advantage of the Fulmer Act which provides for the purchase of tax-forfeited lands by the federal government to be turned back to the State for use as State forests. "Since such amendment would necessitate certain major alterations in the present administrative procedure in respect to tax delinquent lands, it was believed...that the proposed changes could be explained and justified more readily by presenting to the Legislature, Planning Board, and other interested agencies, current factual data on the extent, location, and tax history of chronically tax-delinquent lands in certain representative counties of the State...

"The counties in which complete data were obtained were: (1) Adair, in the upland hardwood region of the Ozark Plateau; (2) Beaver, in the grazing region of the Panhandle; (3) Creek,

in the Eastern Cross timbers; (4) Jackson, in the Rolling Prairie of the Southwestern grazing area; (5) Latimer, in the shortleaf pine-hardwood region of the Kiamichi Plateau; and (6) Love, in the Southern Cross Timbers of the Red River Valley. Partial data were obtained in Carter County, just north of Love, and in Tillman County, southeast of Jackson."

A summary of the laws governing tax-delinquency procedure is given; and also a summary of local variations in procedure. For the selected counties the following statistics are given: changes in assessed values 1928-1937 (or 1938); area and assessed value of land in county title through purchase at resales as of May 1938 covering resales of 1936, 1930, 1926 or prior years by townships; tax delinquency by year of original delinquency, 1919 or earlier to 1932, of lands in county title, May 1938; area and assessed value of land eligible for resale in April 1939, classified by year of tax sale, by townships.

These tables vary somewhat for the different counties, especially as to years covered, and whether by townships, or for the county as a whole.

554. Oklahoma. State planning board. A compendium of maps and charts pertaining to state planning in Oklahoma. April 1936. 132pp., processed. Oklahoma City [1936] 280.7 Ok4C

Farm Land Tax Delinquency, 1928 and 1932, maps and explanatory text.

555. Oklahoma. State planning board. Preliminary report on state planning. Facts and findings pertaining to physical, social, and economic conditions, which are essential to comprehensive state planning for Oklahoma. 295pp., processed. Oklahoma City [1936] 280.7 Ok4

Briefly notes tax delinquency of Oklahoma farm land and its causes, p. 41. Maps, p. 35, show delinquency by counties, 1928 and 1932, and Table VI, Appendix C, pp. 222-223, show percent of farm tax delinquency in Oklahoma, 1928 and 1932, by counties.

556. Oklahoma. Tax commission. Division of research and statistics. Financial statistics of local governments in Oklahoma for the fiscal year ending June 30, 1939 (with comparisons to previous years). Okla. Tax Comn. Div. Res. and Statis. Bul. 38, 171pp., processed. Oklahoma City [1940] 284.59 Ok4

Contains a section entitled: General Property Tax Delinquency, pp. 96-113, containing a chart showing Reduction in Property Tax Delinquency in Oklahoma fiscal years 1932-33 to 1938-39, and tables showing General Property Tax Delinquency for 1938-39, by counties and subdivisions (with proportion of prior years' taxes collected to total collections).

Material of a similar nature for previous years was issued in Bulletins 19, 26, 33, and 36. These were published with the title of Financial Statistics of Local Governments in Oklahoma,

with the exception of Bulletin 26, which gave data to 1936 and had the title Revenue Receipts, Property Tax Levies, Tax Delinquency, Assessed Valuations, and Tax Rates of Local Governments in Oklahoma.

557. Sanders, J. T. A marked increase in Oklahoma farm delinquency from 1928 to 1932 arose out of a faulty tax machine and severe economic strains on farming. Okla. Agr. Expt. Sta. Current Farm Econ. 9(2): 54-56. Apr. 1936. 100 Ok4

"The two accompanying maps on tax delinquency by townships in Oklahoma in 1928 and in 1932 show a surprising growth in the extent of tax delinquency as a result of the faults in our tax machinery that over-emphasizes the general property tax and the strains placed on farmers by the depression... Since 1932, two factors of a remedial nature have operated to correct in part the causes of the rapid growth in delinquency from 1928 to 1932. First, the national government for the first time has instituted extensive effective measures to correct the economic disparity between farming and non-agricultural industry. Second, much study has been done by the Oklahoma Tax Commission to ascertain the defects of our tax structure and the general property tax burden has been materially reduced since 1932."

558. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 15 Oklahoma counties, 1928-33. 14pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [20th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Oklahoma."

The counties selected for study were Alfalfa, Beckham, Bryan, Cimarron, Coal, Craig, Custer, Garvin, Jackson, Jefferson, Oklahoma, Payne, Sequoyah, Texas, and Woodward.

## OREGON

559. Damschen, Arthur. Management of tax reverted lands in Oregon...in collaboration with V. B. Stanbery. 95pp., processed. [Portland] Oregon State planning board, 1938. 280.7 Or33Ma

The report discusses the extent and value of lands which have reverted to county ownership, problems of managing these lands and the best methods of utilizing different types of the land. A summary is given of the procedure in Douglas, Lane, Clatsop, and Jackson Counties, and of the experiences in certain other states.

The present legislation in Oregon is discussed and suggestions are given for making it more adequate.

The appendix contains the following exhibits: A. Summary of procedure for inventory of county owned lands (with sample forms, table showing progress of inventory, and comments by county

officials) pp. 79-88; B. Resolution adopted by Douglas County court (concerning classification, sale and management of county owned land) pp. 89-91; C. The declining tax base in the coast area of Oregon, excerpts from an address made by Guy Boyington before a meeting of the Pacific Northwest Advisory Board at Portland, Oregon, March 25, 1937, pp. 92-93; D. Tax reverted lands in Lane County, Oregon, excerpts from a Statement prepared by Lane County and read by N. E. Glass...before a Joint Meeting of the State Planning Board and the Executive and Resolutions Committees of the Association of Oregon Counties in Salem, Oregon, November 17, 1938, pp. 94-95.

Maps are given showing land ownership (government owned, private and tax reverted rural lands), 1936; Rural land ownership and rural tax delinquency in Tillamook County (samples of the inventory of tax reverted lands now in progress).

Tables give statistics by counties showing: tax reverted lands, 1936, tax reverted rural lands, 1934, 1936, and 1938, delinquent and forecloseable taxes, Dec. 31, 1937 (all figures are from other sources).

560. Dreesen, W. H. Rural tax delinquency study of the state of Oregon. Oreg. Agr. Expt. Sta. Bul. 371, 21pp. Corvallis, 1940.

This study, after tracing the history of the rural tax delinquency studies in Oregon and discussing the Oregon laws relating to tax collections, delinquency and foreclosure, brings out the relation between tax delinquency and size of farms, land types, land use (in Umatilla and Morrow Counties) and wheat yield. It is stated in the conclusions:

"The findings of the rural tax delinquency survey, initially a Federal undertaking and later completed as a state project, together with the results of this study, reaffirm the existence of a major cause, and point to probable minor causes, as responsible for the heavy rural tax delinquency in the State of Oregon during recent years.

"The major and all-important responsible factor is the burdensomeness of the general property tax augmented in rural areas by the low farm incomes during the depression years."

Figures show total taxes delinquent on the 1929 and prior, 1930 and prior rolls and for specified years in 36 counties; taxes delinquent 1930-1936 rolls as of specified dates, 36 counties of Oregon; percentage distribution of all farms and all tax delinquent farms on basis of acreage per farm, 8 Oregon counties, 1928-32 as of summer of 1934; percentage distribution of tax delinquent farms according to number of years delinquent, 8 counties, 1928-32 as of the summer of 1934; average number of years of tax delinquency of the six land type areas, 6 counties; and number of years tax delinquency on rolls of 1928-1932 as of the summer of 1934 for different land use areas, Umatilla and Morrow Counties.

561. Eberly, H. J. Oregon reforestation tax law. Jour. Forestry 29(1): 83-86. Jan. 1931. 99.8 F768

"The tendency of dropping the obligation of ownership through tax delinquency has become acute, particularly in those counties in western Oregon where large areas of merchantable timber have been cut. Hand in hand with this tax delinquency problem goes that of fire protection... These are particular reforestation problems that the Oregon law is primarily designed to correct.

562. Galloway, Charles V. Opportunities for paying delinquent taxes. 4pp., processed. [Eugene? Oreg., 1936] Pam. Coll. Taxation. Oregon.

"This address was given over station KOAC as a part of the radio series on municipal affairs sponsored by the League of Oregon Cities and the Bureau of Municipal Research and Service."

Shows how tax delinquency is a cause of high taxes and discusses the legislative attempts in Oregon to lighten the tax load and promote payments of delinquent taxes.

563. Moore, James C. A land use study of Curry county, Oregon. 30pp., processed. [Portland?] U. S. Resettlement administration, Region XI, 1936. 282 Un395

In cooperation with Oregon State Planning Board.

Tax Collections, p. 19. Figure 9 shows collections of current and back taxes in percentages of total current taxes levied, Curry County, 1926-1935 (shows also taxes uncollected).

564. Oregon. Commission on state and local revenues. Report of the interim Commission on state and local revenues, submitted to Hon. Charles A. Sprague, governor of Oregon, and to the fortieth Legislative assembly, January, 1939, pursuant to House joint resolution no. 21, thirty-ninth Legislative assembly. 47pp. [Salem, 1939] 284.5 Or38

Among the repairs suggested for the property "tax machine" are the following: "That the state tax commission be given a larger measure of supervision or control over the processes of tax collection and foreclosure in the several counties, that the statutes in these matters may be uniformly and actively administered; ...that a broad state plan be adopted in respect to the acquisition and management of tax reverted lands, to provide orderly disposition of those suitable for return to private ownership and the development of cutover and submarginal lands as reforestation and grazing areas in public ownership." - p. 14.

These are discussed at greater length, pp. 22-26.

565. Oregon. State planning board. Further suggestions to county planning commissions for studies of county problems, assembly of data and preparation of maps. 12pp., processed. [n. p.] June 1, 1936. 280.7 Or33Fu

"These suggestions and outlines have been prepared...with the

assistance of Mr. Sinclair A. Wilson...Mr. R. W. Putnam...Mr. H. E. Selby...Mr. Arthur Damschen and Mr. C. J. Humphrey... and Mr. V. B. Stanbery."

Pt. III. Instructions and Information for Compiling Data and Making Land Ownership and Tax Delinquency Map, pp. 7-11.

566. Oregon. State planning board. Oregon looks ahead, submitted...to the Honorable Charles H. Martin, governor of Oregon. 93pp. [Portland?] 1938. 280.7 Or330r

Bibliography, pp. 90-93.

Oregon's New Public Domain, pp. 24-25, reports on the extent of Oregon's tax reverted lands, a problem which it is said has two phases "(1) managing to best advantage the lands already acquired and (2) alleviating tax delinquency." These are discussed and recommendations are made.

567. Oregon. State planning board. Report of investigation of land use in Curry county, Oregon. (Requested in House joint resolution no. 3, thirty-eighth Legislative assembly). Submitted... to the thirty-ninth Legislative assembly of the state of Oregon. [67pp., processed] [Portland] 1937. 280.7 Or33R1

This is an abridged copy of a Complete Report on file in the State Planning Board Office, Portland, Oregon.

Exhibit B. A Land Use Study of Curry County, Oregon, pp. B1-30, briefly discusses tax collections, p. 19, and figure 9, shows collections of current and back taxes in percentages of total current taxes levied, 1926-1935.

568. Oregon. State planning board. Second biennial report...1937-1938; submitted to the Honorable Charles H. Martin, governor of Oregon. 47pp., processed. [Salem] 1938. 280.7 Or33B 2d, 1937-38

The section entitled "Studies of Tax Reverted Lands," pp. 16-18, reports on Oregon studies in that field.

569. Oregon. State planning board. Statistics of tax reverted lands in Oregon, April-November 1936. A report prepared by the research staff...in cooperation with the State tax commission. Submitted...to the Honorable Charles H. Martin, governor of Oregon. 37pp., processed. [Portland] 1936. 280.7 Or33St

Gives by counties the amount of county owned lands, the assessed value, and the charges against property (including taxes, interest, penalty, costs and total) for different classes of property.

570. Oregon. State planning board. Suggested procedure for inventory of county owned lands. July 27, 1936. 11pp., processed. [Portland] 1936. 280.7 Or33Su

Includes procedure for recording tax delinquency, pp. 2-3, 5.

571. Oregon. State tax commission. Biennial report...13th-15th, 1935/36-1939/40. 3 nos. [Salem] 1937-1941. 252.71 T19

Each of these reports notes the tax delinquency situation in Oregon, the 13th giving the extent of delinquency, and legislative efforts to improve it, pp. 6-7, the 14th taking up property tax delinquencies and collections as well as the legislation dealing with them, pp. 13-14, and the 15th discussing trends in property tax collections and delinquencies and the Tax Foreclosure Law of 1939, pp. 7-8. In this last connection it is stated that "The new act attempts to make it mandatory on the tax collector and district attorney of each county to institute and carry through each year a tax foreclosure proceeding. For the purpose of securing approximate uniformity of administration the state tax commission is given general supervision and control over all such tax foreclosures."

Each issue of the reports contains tables giving property tax collections and delinquencies, by counties.

572. Oregon. State tax commission. Statement of property tax collections and delinquencies compiled...from reports of county tax collectors [1933-1937, 1939] 6 nos. [Salem? 1934-1940?] Pam. Coll. Taxation. Oregon.

Each issue contains figures by counties for amount and percentage of taxes delinquent as of November or December of the current year, with comparative figures for preceding years.

The Library of the Bureau of Agricultural Economics has also in its Pamphlet Collection a Statement of Property Tax Collections and Delinquencies Compiled by State Tax Commission from Reports of County Tax Collectors, May 1934.

573. Oregon. State tax commission. Statement of taxes collected and unpaid on county tax rolls of 1933-34, compiled from reports and lists on file in Office of State tax commission, May 1934. 1p. [Salem, Oreg.? 1934?] Pam. Coll. Taxation. Oregon

Gives figures for amount and percentage of taxes unpaid, by counties.

574. [Portland, Oregon. Chamber of commerce] Effect of government acquisition of land upon tax base of counties. 7pp., processed. [Portland, 1938] Pam. Coll. Taxation. Oregon

Stapled with Supplemental statement, 3 leaves.

The figures given by counties include tax reverted lands and tax reverted city lots (acreage or number and value) and their effect on the tax base. The Supplemental Statement includes tables showing Percentage of Value of Tax Reverted Land and Lots to the Total Value of Land and Lots included in the Foregoing Report, A Supplemental Statement showing the tax base affected by tax reverted lands and lots in six counties, and County Lands Acquired by Tax Foreclosure; Private Lands Delinquent and Not Delinquent for 1930 and Prior Taxes as of June 29, 1932.

575. Reynolds, Ralph E. A land use study of Tillamook county, Oregon. 46pp., processed. [Portland?] U. S. Dept. of agriculture, Resettlement administration, Region 11, 1937. 282 Un395Lt
Tax collections, pp. 37, 40. Figure 9 shows collection of current and back taxes in Tillamook County, Oregon, 1927-1935.

576. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 9 Oregon counties, 1928-33. 13pp., processed. [Washington, D. C., Mar. 6, 1935] 1.9 Ec78Tds [2d]
"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Stations of the 48 States."
The counties surveyed in Oregon were Benton, Clackamas, Columbia, Coos, Douglas, Hood River, Sherman, Umatilla, and Union.

577. Wilson, Sinclair Albert. Facts bearing upon instability of forest land ownership in western Oregon. 76pp., processed. Portland, U. S. Dept. of agriculture, Forest service, Pacific Northwest forest experiment station [Sept. 1934] 1.9 F7629Fa
The counties studied were Benton, Clatsop, Columbia, Coos, Douglas, Josephine, Lane, Lincoln and Tillamook. For each there is a map showing the location "of lands delinquent upon date of study for taxes levied in 1930 and prior years, and the location of public lands," and a series of tables, one of which shows "county lands acquired by tax foreclosure, privately owned lands delinquent and not delinquent for 1930 and prior taxes."
"The areas studied consist predominately of forest lands. Large solid blocks of agricultural, urban and other non-forest lands usually were not studied."

578. Wilson, Sinclair Albert. Mapping the status of tax-delinquent private lands and the location of public lands in the rural areas of Oregon. Oreg. State Col. Thesis Ser. no. 12, 20pp., processed. [Eugene, 1939] 284.5 W69
Bibliography, 1p. at end.
"Land inventorying, classification and planning have called for certain basic physical and economic factors affecting the ownership and use of lands which, in turn, have called for suitable methods of collecting and mapping these data.
"Among the basic economic data are maps showing the status of tax-delinquent lands and the location of public lands. This thesis deals with the objectives, working plan, areas to be studied, map forms, data to be mapped, materials needed, and procedures in compiling such maps. The scope is limited largely to western Oregon situations and the approach is toward the forest." - Introduction.
"Mapping the status of tax-delinquent lands, together with the location of organized and unorganized public lands, is recommended; mapping the status of tax-delinquent lands alone

is not recommended. Lands forfeited for unpaid taxes usually fall into public ownership. Lands involved in long-term tax delinquency usually go to forfeiture. Lands involved in short-term tax-delinquency are apt to pass into long-term delinquency. The impicture of tax-delinquency in all of its phases affords an important clue to the location of lands no longer attractive to private owners and hence on the way to some form of public ownership."

## PENNSYLVANIA

579. Keepper, W. E., and Darrah, L. B. Tax delinquency becomes a serious rural problem. Pa. State Col. School Agr. Pa. Farm Econ. no. 11, pp. 2-5. July 1941.

"This article shows: 1. That the trend in rural real estate tax delinquency has been upward during the period 1932-38 in spite of attempts to prevent it. 2. That long-term and short-term tax delinquency combined is likely to be found in areas of high agricultural productivity as well as in areas of low agricultural productivity. 3. That properties in areas of low agricultural productivity are more likely to be delinquent for longer periods of time and in greater amounts per dollar of assessed value than are properties in the more productive agricultural areas.

"An article in a later issue of Pennsylvania Farm Economics will compare delinquent and non-tax-delinquent properties as to physical and economic characteristics which may contribute to tax delinquency."

The article is based on a study of four sample townships in central Pennsylvania.

580. Nicholson, Blake E. Collection of local taxes in Pennsylvania. Pa. Dept. Revenue. Spec. Bul. 1, 325pp. Harrisburg, 1932. 284.5 N52

Bibliography of sources cited, pp. 319-323.

Ch. IV. Extent of Tax Delinquency, pp. 115-158, has for its purpose "to show the extent to which taxes are permitted to become delinquent in the various municipalities of the State. In order to do this statistical data is presented through several tables to show three things: First, the percentage of taxes listed as delinquent during a given tax year; second, the percentage of such delinquent taxes collected before the end of the year; third, the percentage of the total tax levied remaining unpaid at the end of the year."

Ch. V. Collection of Delinquent Taxes, pp. 159-214, proposes "to show in detail what measures may be taken to collect delinquent taxes and to what extent the collectors make use of the remedies provided by law." It also discusses the causes of delinquency.

Ch. VI. Cost of Collecting Taxes, pp. 215-270, brings out costs of collecting delinquent taxes.

Recommendations for collection are made, p. 298.

Delinquent real estate taxes are included in the study.

581. Pennsylvania. State planning board. Cameron county; an analysis of problems. Pa. State Planning Bd. Pub. 9, 87pp., processed. Harrisburg, 1937. 280.7 P38 no. 9

Assessment and Collection of Taxes, pp. 70-73, brings out the increase in and extent of tax delinquency, and difficulties in collecting taxes on hunting cabins. Tax sales are not considered a satisfactory remedy in this latter case. Suggests that properties carried on the tax sale list for a reasonable length of time should have title acquired by the county.

582. Pennsylvania. State planning board. Preliminary report...to the Hon. Gifford Pinchot, governor of the commonwealth and to the National resources board. 682pp., processed. Harrisburg, 1934. 280.7 P38 [no. 1]

Includes passages discussing tax delinquency as an indicator of submarginal lands and giving figures for per cent of 1931 and 1932 county taxes on farms delinquent August 1, 1932 for McKean, Susquehanna, Warren and Venango Counties, pp. 110-111; and cites a canvass of delinquent lands made in various Pennsylvania counties which "does not reflect the full seriousness of land tax delinquency,"pp. 142-144. This latter section gives figures for land tax delinquency in 1933 for forest and cleared land, though it is pointed out that "County records are very incomplete in separating clear and forest land. They also lack uniformity in dates to which the lands were sold or advertised for sale for delinquent taxes."

583. Pennsylvania. State planning board. Problem areas in Pennsylvania. Pa. State Planning Bd. Pub. 8, 13, A5, B3, C7, D3pp. Harrisburg, 1937. 280.7 P38 no. 8

Appendix A. Statistical Data Selected as Indicative Criteria, includes "Average Percent of Taxes Unpaid at the end of each year - 1926-1933," and states that "This criterion is not a true indication of tax delinquency but rather a measure of tardy payment....

"A high percentage of tax delinquency is a definite indication of the existence of a problem."

Chart 6 in Appendix C shows range of variation, taxes unpaid at end of each year in Pennsylvania townships, 1926-1933.

584. Pennsylvania Forest research institute. Reforesting Pennsylvania's idle land as a self-liquidating public work. Pa. Dept. Forests and Waters. Bul. 51, 16pp. Harrisburg, 1933. 99.9 P38B no. 51

Describes growing problem of idle land in Pennsylvania, the rising amount of tax sales of land as shown by data for Centre

County, and the canvass of idle lands in Pennsylvania made. The following remarks are made in the Summary:

"(1) Pennsylvania has upward of four million acres that are now practically idle... Of this, over two million acres are idle cleared farm land.

... "(2) This idle land, coupled with poor land now farmed at a loss, is causing a rapid increase of tax delinquency and tax sales."

585. Society of American foresters. Allegheny section. Land policy committee. Report. Jour. Forestry 33(10): 865-869. Oct. 1935. 99.8 F768

The committee was composed of E. A. Ziegler, chairman, J. N. Morton, and T. O. Bietsch.

Pennsylvania is used as an example throughout the report, which recommends public ownership for tax abandoned lands.

586. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 23 Pennsylvania counties, 1928-33. 13pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [28th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Pennsylvania."

The counties studied were Bradford, Bucks, Butler, Cameron, Centre, Clarion, Clearfield, Clinton, Crawford, Cumberland, Dauphin, Erie, Fayette, Forest, Fulton, Huntington, Indiana, Lackawanna, Monroe, Perry, Pike, Susquehanna, and Wyoming.

587. Weaver, F. P. The relation of taxation to land utilization. Amer. Assoc. for the Advancement of Sci. Land Use Symposium. Proc. 1932: 9-14. 282 Am3

Contains the statement that "Studies and observation in Pennsylvania indicate that there is no close relationship between tax burdens and type of farming practiced at the present time, nor is there a close relationship between tax delinquency and good and poor farming areas in all cases... When one gives attention to the enormous increase in delinquency during the past two years he can not escape the conviction that there is a close connection between delinquency and rising taxes accompanied by declining incomes, and this may effect the manner of land use."

588. Wrigley, P. I. Rural tax delinquency in Pennsylvania 1928-1932. [21]pp., processed. State College, Pennsylvania State college, School of agriculture and Experiment station, Department of agricultural economics [1935] (Paper no. 703, Journal series) 284.5 P383

"During the early part of 1934 a study of rural tax delinquency was made over a considerable part of the United States by use of Civil Works Administration funds. The United States

Bureau of Agricultural Economics outlined the project and gave the general supervision necessary to keep the work of the different states on a uniform basis. Immediate supervision within the states was by the Department of Agricultural Economics of the various land grant colleges and universities...

"Complete records were obtained of the rural tax delinquency of 45 Pennsylvania counties on file at the court house for the years 1928 to 1932, and for some townships of five other counties... There were 121,802 farms in the townships included in the study."

Parts of this report discuss tax delinquency by sections of the State, the relation of tax delinquency to productivity of the land, and relation of tax delinquency to farm income.

Statistical tables are grouped at the end of the report and include figures on rural tax delinquency by counties in each section of Pennsylvania, giving in each case the number of farms in the county, total delinquency, per cent of land in farms, delinquency per farm, value of farms, and delinquency per $1,000 of farm value, 1928-1932.

589. Ziegler, E. A. Forest taxation in Pennsylvania. Pa. Dept. Forests and Waters. Bul. 55, 24pp. Harrisburg, 1936. 99.9 P38B no. 55

Tax Delinquent Forest Land, p. 21, summarizes the study made "early in 1933" by the Department of Forests and Waters on tax delinquent cleared and forest land in 51 counties. A table shows the result of the canvass, giving area and assessed value of cleared and forest land sold to the county and advertised for sale.

Tax Delinquent Lands in Centre County, pp. 21-22, states that "Centre County may be cited as an example of the drift toward tax delinquency both of cut-over forest lands and the poorer farm lands" and brings out the extent of delinquency.

The writer urges increased purchase by the State of forest and idle cleared land.

590. Ziegler, E. A. Idle land problems in Pennsylvania. Jour. Forestry 32(4): 475-478. Apr. 1934. 99.8 F768

Cites the results of a forest taxation survey including tax delinquency in seven Pennsylvania counties during 1932. Points out in conclusion that "These studies...clearly indicate that private ownership is finding the development of much cut-over forest land, and increasing amounts of low grade farm land too difficult for it to handle. Even before 1929, tax sales show a rapidly increasing amount of each defaulting for taxes... The solution seems to lie in increased state acquisition and development of forest lands, and the purchase and reforestation by the state to give leadership to private owners of the more scattered tracts of idle farm land."

## PHILIPPINE ISLANDS

591. Philippine Islands. Tax commission. Report...on national internal revenue laws. 2v. Manila, Bureau of printing, 1939.
284.5 P532 v. 2 folio

V. II. A Revision and Codification of National Internal Revenue Laws, 372pp., has a chapter (II under Title IX) entitled Civil Remedies for Collection of Taxes, pp. 310-322, which gives the law regarding the nature and extent of the tax lien, civil remedies for the collection of delinquent taxes, sale of property distrained, advertisement and sale of real estate, redemption, final deed to purchaser, forfeiture to Government for want of bidder, and resale of real estate taken for taxes.

This text shows the changes which the bill makes in the existent law.

## RHODE ISLAND

592. Davis, Frank F. Discussion of the report of the Committee on tax delinquency. Natl. Tax Assoc. Proc. (1932) 25: 335-338. 1933.
284.59 N21 25th

This discussion follows the report of the Committee on Tax Delinquency of the National Tax Association, printed, pp. 292-329 of these Proceedings.

The author outlines the proposal (later pigeon-holed) made in Rhode Island for dealing with the tax delinquency problem, namely, "to substitute for sales of real estate or fractional parts thereof, sales of liens for the amount of taxes due. It was believed by this means that bidding would be encouraged... It was also believed that grave difficulties in the way of transferring property in which tax titles are involved would be removed, while preserving to the taxpayer his full ownership and control of his property, subject only to the lien; also that making the purchase of liens reasonably attractive and safe for an investment would stimulate the prompt payment of taxes, in either of which cases the collector would be able to close his books without the protracted delay now unavoidable."

Further discussion on the Committee's report is given, pp. 340-349.

593. Davis, Frank F. Evils of tax delinquency. R. I. Tax Off. Assoc. Bul. 21, pp. 38-40. Providence, Feb. 1, 1934. Libr. Cong.
HJ2431.R5

Twenty-second annual meeting of the Rhode Island Tax Officials Association, Providence, Dec. 20, 1933.

Brings out Rhode Island's favorable record regarding delinquent taxes in the towns.

594. Healy, Robert B. Revision of tax collection laws. R. I. Tax Off. Assoc. Bul. 18, pp. 24-31. Providence, Feb. 1, 1931. Libr. Cong. HJ2431.R5

Nineteenth annual meeting of the Rhode Island Tax Officials Association, Providence, Dec. 17, 1930.

This is the report of the Committee on Revision of Tax Collection Laws appointed by the Association, which includes recommendations regarding tax sales and redemptions. The Committee consists of William H. Mathewson, Robert B. Healy and Everett A. Kingsley.

595. Rhode Island. Board of tax commissioners. Report 12th-[17th]... for the biennial period 1927/28-1937/38. 6 nos. Providence, 1929-1939. 252.75 T19

Contains information relating to tax delinquent property as follows: tax collection laws (1929/30, pp. 43-44); the increasing problem of delinquency, accumulation of defective land titles resulting from tax sales of real estate, and proposals made by a special commission appointed May 7, 1931 to study the tax delinquency situation and whose report was made in 1932 (1931/32, pp. 38-43); legislation regarding installment payments of property taxes and sales of property for unpaid taxes (1933/34, pp. 12-16); changes in tax collection laws affecting sales of real estate for unpaid taxes (1935/36, pp. 48-54).

Reports for 1935/36 and 1937/38 are Biennial Reports of the Division of State Taxation, Department of Revenue and Regulation.

596. Rhode Island. Commission on ways and means. Report...made to the governor...November 27, 1935. 132pp. Providence, W. R. Brown co., 1935. 284.5 R342

"Minority report, by Russell H. Handy," pp. [107]-114.

Delinquent Taxes, pp. 33-34, points out that these taxes and their collection "present a local problem of no mean proportions, and while this question may not come strictly within the scope of this investigation, it is deemed advisable by the Commission to offer...[certain] suggestions." These relate to the time within which taxes may be paid, the inability of the taxpayer to meet his obligations as a basis for punitive damages, and the cost of redemption. This last "should not be so low as to encourage delinquency and should be high enough to cover the tax and expense of collection, and a reasonable rate of interest on the amount involved."

597. Rhode Island tax officials association. Twenty-third annual meeting [Providence, December 19, 1934]. R. I. Tax Off. Assoc. Bul. 22, 55pp. Providence, Feb. 1, 1935. Libr. Cong. HJ2431.R5

Contains statement by Edward L. Leahy on legislative proposals, including, pp. 5-6, proposals for relief to delinquent taxpayers.

598. Singsen, Edward L. Tax titles and title examiners. R. I. Tax Off. Assoc. Bul. 25, pp. 15-17. Providence, Feb. 1, 1937. Libr. Cong. HJ2431.R5

Twenty-fifth annual meeting of the Rhode Island Tax Officials Association, Providence, Dec. 16, 1936.

Discusses factors affecting the validity of the tax title and the effect of recent amendments in the tax collection statute.

599. Tennant, J. L. Farm taxes and farm real estate transfers in Rhode Island. R. I. Agr. Expt. Sta. Bul. 269, 24pp. Kingston, 1938.

"Contribution No. 530 of the station."

"Part of the information was collected in 1934 in cooperation with the United States Bureau of Agricultural Economics and the Federal and State Civil Works Administration, and part was collected in 1936 in cooperation with the United States Bureau of Agricultural Economics and the Federal State Works Progress Administration."

The following statement is printed in the Abstract of this Bulletin, p.[3]:

"Uncollected taxes in 31 municipalities, at the close of the fiscal year in which they were assessed, rose from 15 per cent of the total in 1928 to 23 per cent in 1934 and dropped to 20 per cent in 1935. In five of the eight years, 1928 to 1935, less than five per cent of the taxes assessed remained uncollected in a few municipalities. There were one or more municipalities each year, where over 35 per cent of the taxes were unpaid at the end of the fiscal year.

"In 30 municipalities, over eight per cent of the taxes due two years previously and nearly three per cent of those due three years previously remained uncollected. In 1936 there were four municipalities where less than two per cent of the taxes assessed two years previously were unpaid and 12 where over 10 per cent were unpaid." Includes tables showing taxes assessed and uncollected 1928-1935.

600. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 11 Rhode Island towns, 1928-33. 9pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [26th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics assisted by the Agricultural Experiment Station of Rhode Island."

601. Woolley, Clarence N. Revising the tax collection laws. R. I. Tax Off. Assoc. Bul. 19, pp. 12-25. Providence, Feb. 1, 1932. Libr. Cong. HJ2431.R5

Twentieth annual meeting of the Rhode Island Tax Officials Association, Providence, Dec. 16, 1931.

Mr. Woolley was a member of the Commission created by the

General Assembly to draft a revision and amendment of the tax collection laws, and his talk "covered the field of investigation and the suggestions under consideration by the Commission for changing radically the entire method of enforcing tax collections." The suggested changes in procedure involve: "Sales, liens and priorities, period covered by tax, other remedies, uniformity of procedure, powers and duties of collectors, partial payments, and effect of changes on other chapters [of the law]."

602. Yaraus, Morris E. Recent changes in tax collection laws. R. I. Tax Off. Assoc. Bul. 24, pp. 15-19. Providence, Feb. 1, 1936. Libr. Cong. HJ2431.R5

Twenty-fourth annual meeting of the Rhode Island Tax Officials Association, Providence, December 1935.

Discusses questions brought up before collectors under the recently changed law, especially that section permitting towns to take title to property at a tax sale.

## SOUTH CAROLINA

603. Aull, G. H., and Riley, Ernest. Farm real estate tax delinquency in South Carolina (a preliminary report). S. C. Agr. Expt. Sta. Bul. 298, 30pp. Clemson College, 1934.

"The purpose of this bulletin is to present in summary fashion the results of a study...made by the South Carolina Agricultural Experiment Station in cooperation, first, with the Federal Civil Works Administration and, later, with the State Emergency Relief Administration... The demand for facts and figures... has been so insistent that it is thought best to devote this bulletin almost entirely to tabular presentations, and to reserve for a later publication the more detailed analyses and interpretations." - p. 3.

Tables give delinquency statistics by counties for 1928-32 as follows: number of properties allowed to become delinquent; index of properties allowed to become delinquent; percent of farm properties returned for taxation on which taxes were allowed to become delinquent; number of properties returned for taxation; percent of farm acreage on which taxes were allowed to become delinquent; total acreage returned for taxation; total acreage on which taxes were allowed to become delinquent; total taxes levied on farm real estate; percent of all taxes on real estate which was levied on farm real estate; amount of farm real estate taxes allowed to become delinquent; percent of farm real estate taxes levied which became delinquent; accumulated amounts of farm real estate taxes becoming delinquent, amounts paid on account of such delinquency, and amounts and percent still owed; and percent of total farm real estate tax delinquency paid subsequent to the delinquency date, and average 1928-32.

604. Aull, G. H., and Derrick, S. M. The fiscal system of South Carolina; prepared for the South Carolina State planning board. 129pp. Columbia, S. C. [South Carolina State planning board] Dec. 1939. 280.7 So8292A

Bibliography, pp. 126-129.

Contains a brief section dealing with the tax delinquency situation in South Carolina, pp. 33-34, and includes the following recommendations, pp. 91-92: "7. That the date on which property taxes become due be moved up to October 1 and that interest be charged on taxes due after December 31, provided that no additional charges of any kind shall be levied or collected except such as may be incident to the execution and sale of the property in the event taxes are not paid within the time specified by law; 8. That provision be made for the prompt, efficient and certain collections of taxes which are now or may subsequently become delinquent; 9. That legislation be provided to insure a clear and uncontestable title to real estate sold for taxes and for State ownership and management of chronically tax-delinquent and submarginal land which no longer serves its purpose in private hands."

A table, p. 104, shows number of properties, acreage, assessed value and amount of taxes on farm real property delinquent in South Carolina, 1928-1937.

605. Aull, G. H. The taxation of farmers in South Carolina. S. C. Agr. Expt. Sta. Bul. 285, 43pp. Clemson College, 1932.

The following statement is made on p. 6:

"While no accurate figures are available on the amount of farm taxes which are delinquent, it has been determined that South Carolina sheriffs have been asked to collect a total of nearly $4,500,000.00 due the state and counties in back taxes on June 30. 1931."

606. Latham, Brice M. The correlation of soil erosion and tax delinquency in the Piedmont area of South Carolina. 22pp., processed. [Washington, D. C.] U. S. Dept. of agriculture, Soil conservation service, July 1936. (SCS-RB-1) 1.9602 C81

"In this study no attempt has been made to comment on factors other than erosion which influence tax delinquency as here defined, but their significance should not be overlooked since they have a close relation to tax delinquency.

"By having a large sample of districts in each county, and a number of counties from which the data were secured, it is believed that these data present accurately the relationship which obviously exists between tax delinquency and soil erosion. Surveys of each county showed a positive correlation between soil erosion and tax delinquency." - Summary, p. 22.

The counties studied were Spartanburg, Chester, Cherokee, Pickens, Anderson, Greenwood, Abbeville, York, Union, Oconee, Fairfield, Saluda, and McCormick. Data are based on the 1928 to 1932 period.

607. Riley, Ernest. Farm real estate tax delinquency. S. C. Agr. Expt. Sta. Rpt. (1938/39) 52: 11-14. Clemson College, Dec. 1939.

"Reference has already been made to a cooperative project involving the use of WPA labor in bringing up to date the data available on the problems of farm real estate tax delinquency. A manuscript is now being prepared which will summarize these data for a 10-year period and which will provide a detailed analysis of the situation as it has developed since the publication of a preliminary report as Bulletin 298 in August, 1934."

The data in the report are here summarized. A table shows total farm real estate taxes becoming delinquent, total amount paid, and total amount still owing, in South Carolina, by counties, 1932-1937; and a graph shows percent of total delinquent properties and percent of total delinquent taxes by amount of annual delinquency (1932-1937 average).

Earlier reports of this project are as follows: Farm Real Estate Tax Delinquency, by G. H. Aull and E. Riley, in So. Carolina. Agr. Expt. Sta. Rpt. (1934/35) 48: 9-10; Farm Real Estate Tax Delinquency, by G. H. Aull and Ernest Riley, in So. Carolina. Agr. Expt. Sta. Rpt. (1935/36) 49: 14; Farm Real Estate Tax Delinquency, by G. H. Aull and Ernest Riley, in So. Carolina Agr. Expt. Sta. Rpt. (1936/37) 50: 13-14; Farm Real Estate Tax Delinquency, by G. H. Aull and E. Riley, in So. Carolina Agr. Expt. Sta. Rpt. (1937/38) 51: 21-22.

608. South Carolina. General assembly. A general survey and investigation of the tax situation in South Carolina. H. 203 (a preliminary report). 34pp. [n. p.] Printed under the direction of the Joint committee on printing, General assembly of South Carolina, March 14, 1939. Pam. Coll. Taxation. South Carolina

Recommendation X, pp. 12-13, is for delinquent property taxes, and Exhibit R, pp. 32-33, gives amount and percentage of delinquent taxes by counties in South Carolina for the fiscal year ending June 30, 1938.

609. South Carolina. Tax commission. Annual report...to the Governor and General assembly, 14th-25th, 1928-1939. 12 nos. Columbia, S. C. [1928-1940?] 252.77 T19

Each report from 1930 to 1938, with the exception of the 1936 volume, briefly discusses delinquency of the general property tax and urges that a study be made of the problem. The 1939 report repeats the "recommendations we have made in previous years regarding this matter [the abatement of delinquent real estate property taxes], that 'It would be wise to provide for the creation of delinquent tax adjustment boards in each county in the State for the purpose of compromising the amount of tax due in those cases where the accrued tax is in excess of the value of the property; any and all compromise settlements subject, however, to the approval of the South Carolina Tax Commission.'"

610. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 18 South Carolina counties, 1928-33. 15pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [8th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of South Carolina."

The counties selected for study were Abbeville, Aiken, Anderson, Berkeley, Chesterfield, Clarendon, Colleton, Dillon, Fairfield, Horry, Kershaw, Laurens, Marlboro, Orangeburg, Pickens, Saluda, Spartanburg, and Union.

## SOUTH DAKOTA

611. Crossen, E. P. Taxation and public finance in South Dakota. S. Dak. Agr. Expt. Sta. Bul. 232, 76pp. Brookings, 1928.

Includes a few brief paragraphs (pp. 27-28) describing procedure with delinquent real estate taxes, redemption and acquisition by the county.

612. Dull, Leonard C. Some legal aspects of farm real estate taxation procedure and administration of county land in South Dakota. 29pp., processed. Washington, D. C., U. S. Dept. of agriculture, Resettlement administration, July 1937. 1.9507 So5

"Land Use Planning Section, Land Utilization Division, Region VII."

"Proper land use and land use adjustments are closely associated with ownership and control of the land involved. Since taxes are a prior lien on land which can be satisfied only by taking action against the land, inability to pay taxes has a direct effect on the ownership and control of the land. Tax delinquency has long been a serious problem in many parts of South Dakota, but during the last few years it has become so increasingly prevalent that the counties are, or are in a position to become, owners of large areas. In view of this fact the following discussion and chart has been prepared to point out the various steps and the period involved from the time a particular tract of farm real estate is assessed (for example, 1937) until a tax deed may be taken upon default in payment of taxes based on that assessment... In the event tax deed is ultimately taken by the county, the discussion contains a brief summary of what the county may do in order to obtain revenue from it." - Introductory, p. 3.

613. McClaskey, Beryl Rogers. A social and economic survey of Beadle county, South Dakota. A study of social action in boom and depression years in an agricultural community. 260pp. Chicago, Ill., 1940. (Columbia university. Contributions in education. Teachers college series) 281.2 M133

Thesis (Ph. D.) - Columbia University.

Bibliography, pp. 256-260.

Ch. IX. Taxation in Beadle County, pp. 174-197, has a section, pp. 189-192, on tax delinquency, which discusses the extent of delinquency in rural real estate, and gives figures for acreage, amount and delinquency in dollars per acre, and number of properties involved, 1928-32; unpaid delinquency April 1934 by year of levy, 1928-32; and delinquency as of March 1937, by years, 1929-1935.

Figures are based chiefly upon U. S. Dept. of Agriculture: "Tax delinquency of rural real estate in seventeen South Dakota counties, 1928-1933," July 2, 1935.

614. Muehlbeier, John, and Johnson, Ralph E. Some land use problems in northwestern South Dakota. 35pp., processed. Washington, D. C., U. S. Dept. of agriculture, Resettlement administration, June 1937. 1.9507 So51

"Land Use Planning Section. Land Utilization Division. Region VII."

Table 11 includes taxes due and delinquent by townships, 1926-1935, and Figure 13 shows tax status of land as of Jan. 1, 1937 in townships 18-23N, range 14E, Perkins County, South Dakota.

615. Penn, R. J., and Loomer, C. W. County land management in northwestern South Dakota. S. Dak. Agr. Expt. Sta. Bul. 326, 51pp. Brookings, 1938.

"The scope of this study has been limited to an area of northwestern South Dakota comprising Harding, Perkins, Corson, Butte, Meade, Ziebach, Dewey and Armstrong counties...

"This study of county land policies treats the methods and results of current practice in acquiring, leasing, and selling county land, and summarizes state legislation which has application in these respects. The major emphasis of the report is upon lease procedure, as the writers are of the opinion that the present needs of local government are best served by an improved leasing program by which county lands can be put to immediate use." - pp. 6-7.

The writers bring out the increase in county land ownership through tax deed action, the large amount of land delinquency foretelling further county land acquisition, procedure in acquiring land through tax deed proceedings, the status of a tax title, difficulties in acquiring tax titles, the distinction between tax deed and foreclosure lands, acquisition policies of county governments, legal procedure in leasing and selling the land acquired through tax deed action and the extent of land sales. The final section: Suggestions and Recommendations, groups these suggestions under the four headings of authority, acquisition, leasing, and sale, and includes lowered costs of tax deed proceedings, strengthening of the tax title, provision of a fund with which to pay tax deed costs, institution of proceedings on all land as it becomes subject to tax deed.

Tables show county lands in northwestern South Dakota March 1,

1936 and June 1938; tax status of taxable land Feb. 1, 1938; land under contract for payment of delinquent taxes, Feb. 1, 1938; delinquent tax contracts on privately-owned land, Feb. 1, 1938 (all by counties under discussion); and the appendix tables include figures for total tax deed land and foreclosure land in Harding, Perkins, Butte and Pennington Counties.

616. South Dakota. Div. of taxation. The South Dakota problem of taxation and finance. S. Dak. Div. Tax. Bul. 18, 29pp. Pierre, 1933. 252.79 T191 no. 18.
Signed: B. W. Baer.
Recommendations are made concerning tax sales and tax deed procedure, pp. 23-25.

617. South Dakota. State planning board. Agricultural resources; a preliminary report. 166pp., processed. [Brookings?] Jan. 1, 1936. 280.7 So82
"Taxation on Farm Real Estate," pp. 72-87, is given over chiefly to the problem of tax delinquency, based on data obtained for the State Planning Board by relief workers. Charts show tax status of land in South Dakota as of Jan. 1, 1935, p. 74; percentage of assessed acreage subject to tax deed on Jan. 1, 1935, by townships, p. 77; percentage of assessed acreage tax delinquent one year or more on Jan. 1, 1935, by townships, p. 78. A table, p. 75, gives acreage on which counties held tax sale certificates on Jan. 1, 1935, classified by year purchased, and tax status of land as of Jan. 1, 1935 on five counties. Maps give the tax status of Bennett, Custer, Deuel, Harding and Ziebach Counties, including land subject to tax deed, and land delinquent for one to three years.
Further suggestions for the problem of tax delinquent lands are made in the Chapter: The New Public Domain, pp. 113-115.

618. South Dakota. State planning board. Biennial report, no. 1 (1935-36). 145pp., processed. Brookings [1936] 280.7 So82B
Tax delinquency, pp. 79-80, discusses the delinquency situation, and makes recommendations.

619. South Dakota. State planning board. County planning in South Dakota. 40pp., processed. [Brookings, 1937] 280.7 So82Co
Prepared and published under Works Progress Administration Sponsored Federal Projects.
Figure 17, p. 20, shows tax delinquency in Buffalo County, South Dakota, January 1, 1935.

620. South Dakota. State planning board. Economic and social survey of Buffalo county. South Dakota State planning board and Buffalo county planning board. 34pp., processed. [Brookings, 1936?] 280.7 So82Eb
Prepared and published under Works Progress Administration Sponsored Federal Projects.

A map, p. 28, shows distribution of land delinquent one to four years as of March 1, 1934, and a land ownership map, p. 29, shows distribution of tax deeded land.

621. South Dakota. State planning board. Economic and social survey of Clay county. South Dakota State planning board and Clay county planning board. 70pp., processed. [Brookings, 1936]
280.7 So82Ec

Prepared and published under Works Progress Administration Sponsored Federal Projects.

Figure 9, p. 28, shows delinquent taxes of different land owning groups as of January 1, 1936, and a table, p. 29, lists taxes uncollected 1925 and prior through 1934.

622. South Dakota. State planning board. Economic and social survey of Day county. South Dakota State planning board and Day county planning board. 66pp., processed. Brookings [1936]
280.7 So82E

"This report was compiled under the direction of Dr. William Duncan." - p. I.

The sect. on Taxes, pp. 50-54, includes tables showing delinquent taxes, 1920-1935, amount and percent of taxable lands delinquent one year or more on January 1, 1935. A map, p. 45A, shows distribution of tax deed land.

623. South Dakota. State planning board. Economic and social survey of Grant county. 51pp., processed. Brookings, South Dakota State planning board and Grant county planning board, 1937.
280.7 So82Eg

Prepared and published under Works Progress Administration Sponsored Federal Projects.

Tax Delinquency, pp. 39-41. Table 12 gives total tax levied and tax delinquent 1920-1935; Figure 22, trend in tax levies and delinquency, 1929-1935; and Figure 27, includes location of tax deed land.

624. South Dakota. State planning board. Economic and social survey of Hamlin county...a preliminary report. 70pp., processed. Brookings, South Dakota State planning board and Hamlin county planning board, 1937. 280.7 So82Eh

Prepared and published under Works Progress Administration Sponsored Federal Projects.

Tax Trends in Hamlin County, pp. 59-62. Figure 38 shows taxes one to four years delinquent, and Figure 39a, tax delinquency status as of January 1, 1935. Table 37, Land Ownership in Hamlin County, includes tax delinquent acreage by townships. Figure 44 is a series of pie-charts showing "delinquent tax land by township in percentage and acreage."

625. South Dakota. State planning board. Economic and social survey of Jerauld county. 38pp., processed. Brookings, South Dakota State planning board and Jerauld county planning board [1937] 280.7 So82Ej

Prepared and published under Works Progress Administration Sponsored Federal Projects.

Taxes and Expenditures, pp. 30-31, contains a table showing total amount of tax levy, tax received, and delinquent taxes in Jerauld County, 1920-1934.

626. South Dakota. State planning board. Economic and social survey of McCook county. South Dakota State planning board and McCook county planning board. 49pp., processed. Brookings, [1936] 280.7 So82Em

Contains tables giving Property Valuation, Tax Levied and Tax Delinquency for cities and townships in McCook County, 1930-1934, and, p. 27, a tax delinquency map, showing lands delinquent one to three years and land subject to tax deed. Tax delinquency trends are also shown in a series of graphs.

627. South Dakota. State planning board. Ownership of farm land in South Dakota, January 1, 1938. 68pp., processed. [Brookings, 1938] 280.7 So82L 1938

Discusses the problem of tax-delinquent land, pp. 23-24. County maps show land subject to tax deed, chiefly as of September, October, or November 1937, and tables show county tax-deed land as of March 1, 1934 and January 1, 1938.

A preliminary report, with title Land Ownership in South Dakota, as of March 1, 1934 (176pp., processed. 280.7 So82L) was issued in 1937. This volume includes a series of county land ownership maps which contain designation of tax-deed land. The appendix gives figures for acreage and percentage of tax-deed land in counties as of March 1, 1934.

An earlier report entitled A Report on Land Ownership in South Dakota...November 1936 (76pp., typewritten and processed. 280.7 So82Lr) was issued in 1936. This report notes, p. 10, the percentage of county tax-deed land. A series of county maps show the land ownership classes, including tax-deed land.

A supplementary report, entitled Supplementary Report of Ownership of Farm Land in South Dakota, January 1, 1938 (91pp., processed. 280.7 So82L 1938, suppl.) was issued in 1938. County maps contained in it give the distribution of lands four or more years delinquent in tax payment, which are technically subject to taking of tax deed by the counties.

628. South Dakota. State planning board. Recommendations...to the Emergency drouth conference called by the Central northwest regional planning commission, Rapid City, South Dakota, August 21-22, 1936. Revised November 15, 1936. 14pp., processed. [Brookings, 1936] 280.7 So82Re

Taxes, pp. 9-10, brings out extent of tax delinquency on

agricultural land in South Dakota, and urges that leniency should not be carried to the point where it encourages tax delinquency.

629. South Dakota. State planning board. Agricultural resources committee. Supplementary report of tax status of farm land in South Dakota, January 1, 1938. 92pp., processed. Brookings, 1939. 280.7 So823T 1938

Pages 4-85 are a series of county maps showing, among other things, for varying periods in 1937 and 1938, lands delinquent three years and under and subject to tax deed. Tables, pp. 86-89, show amount and percent of taxable lands which were tax delinquent, Jan. 1, 1938, by counties; and, pp. 90-91, tax contract status - state summary by counties, including acreage of delinquent tax contracts.

630. South Dakota. State planning board. Agricultural resources committee. Tax delinquency status of farm land in South Dakota as of January 1, 1935. Preliminary report. South Dakota State planning board. 164pp., processed. Brookings, 1937. 280.7 So823T

This report gives by counties the amount and per cent of taxable lands which were tax delinquent one year or more on January 1, 1935.

For each county there is a map showing tax delinquency status, a chart showing acreage delinquent, and a pie chart showing percentage of taxes paid, and delinquent, 1, 2, 3, or more years. The general chapter contains similar illustrations for the whole State; also a table showing index numbers of taxes per acre, prices received for farm products, and real taxes per acre 1915-1934; and a figure showing number of farms changing ownership per 1,000 farms due to delinquent taxes in South Dakota 12 months ended March 15, 1933-36.

631. South Dakota. State planning board. Agricultural resources committee. Tax status of farm land in South Dakota, January 1, 1938. 60pp., processed. Brookings [1938] 280.7 So823T 1938

Brings to January 1, 1938 data published in its Tax Delinquency Status of Farm Land in South Dakota as of January 1, 1935 noted above. Ten sample maps are included in the report. Maps for all counties are in the supplement noted above (item no. 629).

632. Stewart, H. L. The agricultural situation in the intensive livestock production area of southeastern South Dakota (as typified by Moody County, South Dakota). U. S. Works Prog. Admin. Social Res. Div. Res. Bul. K-11, 37pp., processed. [Washington, D. C.] Dec. 1936. 173.2 W89Rek K-11

At head of title: Resettlement Administration.

Contains a brief statement of taxation and tax delinquency in this county, p. 16.

633. Stewart, H. L. Natural and economic factors affecting rural rehabilitation problems in central South Dakota (as typified by Hyde County, South Dakota). U. S. Works Prog. Admin. Social Res. Div. Res. Bul. K-2, 41pp., processed. [Washington, D. C.] March 1936. 173.2 W89Rek K-2

Contains a brief statement of the tax rate and of the percentage of tax delinquency in this county, p. 16.

634. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 17 South Dakota counties, 1928-33. 13pp., processed. Washington, D. C., 1935. 1.9 Ec78Tds 19th

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of South Dakota."

The counties selected for study were Beadle, Bon Homme, Brule, Custer, Day, Edmunds, Fall River, Faulk, Gregory (15 of 34 townships), Hand, Harding (27 of 81 townships), Hughes, Lincoln, Lyman, McPherson, Mellette, and Union.

635. Ward, Ralph E. Administration of county-owned land in South Dakota, with special reference to Perkins county. 46pp., processed. [Washington, D. C.] U. S. Dept. of agriculture, Bur. of agricultural economics, Aug. 1940. 1.941 L3Ad6

Bibliographical foot-notes.

"Because a large acreage of land in the northern Great Plains has reverted to county ownership through tax delinquency in recent years, and because the present degree of tax delinquency indicates that this trend will continue, the administration of these lands has become a serious and difficult problem...

"The primary purpose of this study is to determine the major factors involved in the administration of county-owned lands and to develop standards and criteria which will be useful in classifying and managing such lands."

Attention is given to the extent of tax delinquency, the time and rate of acquisition of land by the county, the county tax-deed policy, location of land in county ownership and subject to tax deed, the reasons for the higher rate of reversion of grazing over crop land, experiences in county land administration, sale and leasing of county-owned land.

A graph shows land county owned and subject to tax deed, 1934-39. Tables show land in or subject to county ownership by land use areas, June 1939; and county land in relation to other types of ownership by land use areas, June 1939. Maps show location of land in county ownership and subject to tax deed, June 1939; location of county-owned land in relation to other public ownership and land subject to tax deed; and land owned by the county and land subject to tax deed in a sample ranching locality.

The maps, tables, and graphs are for Perkins County.

636. Westbrook, R. B. Tax delinquency and county ownership of land in South Dakota. S. Dak. Agr. Expt. Sta. Bul. 322, 53pp. Brookings, 1938.

Bibliography, verso of back cover.

"In order to treat the problem under its various phases, this bulletin is divided into three parts. Pt. I considers the legal channels through which land passes on its way from private to public ownership and back again to individual ownership. Beginning with the initial tax delinquency it follows through step by step to the sale of land and its re-listing on the tax records. Specific criticism of the tax laws and their administration is made. Special emphasis is placed upon the fact that at each stage the statutes endeavor to give every possible opportunity to owners or equity holders to assert their rights and prevent the passing of the land into public ownership.

"Pt. II describes the nature of the complicated interrelationships between certain physical factors, tax delinquency, high per capita expenditures, indebtedness, and the public ownership of land. Pt. II shows that each of these factors becomes both cause and effect, the interrelationships increasing in intensity to the west and north with decreasing rainfall averages. It will be seen that the chief cause of much of this increase in tax delinquency appears to be maladjustment between the physical environment and the type of agriculture together with the public services attempted in the area.

"In the third and final part of the bulletin, the care and supervision of the land owned by the counties is taken up in detail."

The appendix tables are as follows: Comparison of Taxes Levied Two Years Before with Rentals Received Two Years After Taking of Tax Deed, Corson County, 1935; Financial History of the School Loan Foreclosure Land in Corson County, 1935; Financial History of the Tax Deed Land in Corson County, 1935; Financial History of the Tax Deed Land in Mellette County, 1935; Financial History of the Tax Deed Land in Ziebach County, 1935.

## SOUTHERN STATES

637. Craig, Ronald B. The extent of tax default in the Gulf states in 1934. U. S. Dept. Agr. Forest Serv. South. Forest Expt. Sta. Occas. Paper 49, 21pp., processed. New Orleans, 1935.
1.9 F76240

"On more than thirty-one million acres of rural land in the states of Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, eastern Oklahoma, and eastern Texas, the owners had failed to pay any taxes for the three or more years preceding 1934. Owing to numerous and involved legal technicalities which will not be discussed, only a relatively small portion of this vast area is in full public title and ownership

or in the possession of a second private party following foreclosure of the tax lien by the State, County, or private purchaser of the tax certificate.

"This paper gives the extent and location of the areas which were in tax default for this length of time in these eight states as units, with tables and a map (Figure 1) showing the distribution of this area by counties; discusses briefly the major causes of tax payment or tax default in each state, and draws a few minor conclusions."

638. Craig, Ronald B. The forest tax delinquency problem in the South. South. Econ. Jour. 6(2): 145-164. Oct. 1939. 280.8 So84

The writer defines the types of tax delinquency and indicates the tax collection procedure used in Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, eastern Oklahoma and eastern Texas. He brings out the amount of delinquency in the South and the proportion of forest land delinquency in this, the causes of short- and long-term delinquency, the problems created in the governmental, economic and sociological line, and the remedies. Measures for prevention and disposal of already delinquent lands are indicated. The author concludes:

"The evidence presented in this paper indicates both the size and the seriousness of the problem of forest-land tax delinquency in the South. It is believed, however, that the problem can be solved by the federal, state, and local governments in cooperation with the forest land owners and the forest products industries. Such efforts are already under way in several states, but need to be amplified and extended in order that all lands suitable for private development may continue in such use, while other lands may be devoted to those public uses for which they are best adapted." - p. 163.

This paper was reprinted as: U. S. Dept. Agr. Forest Serv. South. Forest Expt. Sta. Occas. Paper 92, 14pp., processed. June 20, 1940. 1.9 F76240 no. 92

"Literature cited," pp. 13-14.

639. Craig, Ronald B. Reversion of forest land for taxes increasing in the South. U. S. Dept. Agr. Forest Serv. South. Forest Expt. Sta. Occas. Paper 32, 4pp., processed. New Orleans, July 1934. 1.9 F76240

"The problem of tax delinquency has reached alarming proportions in several Gulf States and unless solved by aggressive action on the part of public officials, tax-payers, and interested agencies it will threaten the economic stability not only of the lumber industry, farming, and manufacturing, but of local government itself."

A table shows total area and forest area reverted for the Gulf States, and graphs show (1) area now in state title derived from tax sales of indicated years of forfeiture, Mississippi and Louisiana; and (2) trends in tax delinquency in Florida, 1925-1930, showing area sold to state for taxes and valuation of property sold for taxes.

640. Craig, Ronald B. The South's No-man's-land. Amer. Forests 41(12): 684-685, 712. Dec. 1935. 99.8 F762

The writer surveys the extent of tax delinquent forest land in the Southern States and the causes of this delinquency, concluding that "the solution...lies primarily in better management of forest properties for continuous operation, and secondarily, to a revision of the laws and practices governing procedure in assessment and collection of taxes and in tax forfeiture...

"Coupled with...[this] must go also an expansion in management of publicly owned forest lands to take up and develop those areas which then prove to be definitely unsuited to private ownership and use."

641. Pevehouse, H. M. Natural and economic factors affecting rehabilitation in the upper south plains of the Texas Panhandle and the high plains of eastern New Mexico (as typified by Curry County, New Mexico). U. S. Works Prog. Admin. Social Res. Div. Res. Bul. K-10, 49pp., processed. [Washington, D. C.] Dec. 1936. 173.2 W89Rek K-10

At head of title: Resettlement Administration.

Contains a brief statement on taxation and tax delinquency in this county, p. 16.

642. Prescott, Frank W. County finance in the South. South. Methodist Univ. Arnold Found. Studies in Pub. Aff., v. 6, no. 1, 33pp. Dallas, Tex., 1937. 284 P92

States that "A third feature of the present tax situation is delinquency. It has been caused not only by economic influences but also by defective laws and lax administration," and that "Perhaps the weakest link in the chain of procedure [for delinquent taxes] is the final stage of disposing of tax liens and lands of delinquent owners." The delinquency situation is discussed from these points of view for the Southern States, pp. 21-23.

643. Williams, Carl. The land use problems in the South. Jour. Forestry 30(3): 276-283. Mar. 1932. 99.8 F768

Points out, among other things, the increasing tax delinquency in the Southern States and the need for state retention of tax delinquent lands.

## TENNESSEE

644. Allred, Charles E., and others. Economic and social factors associated with land class in Jefferson county, Tennessee; a preliminary report, by Charles E. Allred...H. J. Bonser...W. E. Hendrix and E. E. Briner. [U. S. Works Prog. Admin. Coop. Plan of Rural Res.] Rural Res. Ser. Monog. 76, 74pp., processed. Knoxville, 1938. 173.2 W89Co no. 76

"Agricultural Economics and Rural Sociology Dept., Agricultural Experiment Station, University of Tennessee, Knxoville."

Tax Assessments and Tax Delinquencies on Lands of Varying Quality, pp. 16-19, includes discussion of the relation between land class and tax delinquency and size of holding and delinquency. Figures and tables show: Per cent of acreage tax delinquent by land class, 1928-32; relation of size of holdings to tax delinquency, 1523 holdings, 1928-32, all for Jefferson County.

Land Class as a Factor in Farm Real Estate Transfers and Farm Mortgage Finance, pp. 20-34, has a table, p. 34, showing relation of land class to delinquency in farm mortgage repayment, 360 farm mortgages released, 1918-1936, in Jefferson County.

645. Allred, Charles E., Bonser, Howard J., and Fitzgerald, Frank M. Some economic factors associated with land class in Overton county, Tennessee: a preliminary report. [U. S. Works Prog. Admin. Coop. Plan of Rural Res.] Rural Res. Ser. Monog. 100, 57pp., processed. Knxoville, Jan. 1, 1940. 173.2 W89Co no. 100

"Agricultural Economics and Rural Sociology Dept., Agricultural Experiment Station, University of Tennessee, Knoxville."

One of the questions this study aims to answer is the extent to which land class affects tax delinquency, and the subject is taken up in a section, pp. 14-16. The relation between size of holding and delinquency is also considered. Table VIII gives acreage and assessment of delinquent farm real estate taxes in Overton County, 1938, by land classes; Figure 5 shows percent of acreage and assessed valuation tax delinquent, by land class; and Table IX shows the relation of size of holdings to tax delinquency, 3197 farms in Overton County, 1938 tax delinquent in 1938. Table III of the Appendix, p. 47, shows tax delinquency of farm real estate by civil districts in Overton County, 1938.

646. Allred, Charles E., Boyer, P. B., and Horne, R. E. Tax delinquency on rural and other property in Tennessee. Tenn. Agr. Expt. Sta. Cir. 53 [8pp.] Knoxville, 1935.

Prepared "in cooperation with U. S. Dept. of Agriculture, Bureau of Agricultural Economics, and Federal Civil Works Administration... It is expected that a more complete and analytical report will be issued later."

A map and a table show the per cent of taxes delinquent on rural acreage property by counties 1929 and 1932. Other charts show other phases of tax delinquency in Tennessee. The period covered varies. The earliest date is 1890.

647. Howard, T. Levron. Property taxation in Tennessee, with special reference to tax delinquency. Chattanooga [Tenn.] Univ. Bul. Social Sci. Studies 1(1): 67-81. July 1934. 280.9 C39

"This study is based on results of a survey of tax delinquency made in cooperation with Professor Charles P. White, of the University of Tennessee." - Note.

"The research forming the basis of this report has been in progress approximately one year. It was begun under the auspices of the Social Science Research Council and later was supplemented by funds from the Civil Works Administration. Each county of the State was visited by competent statisticians who examined all the records pertaining to the property tax and property tax delinquency. The forms used dealt with every aspect of the problem from the method of administering the tax to the statistical results obtained through this administration, and as far as possible, the period studied was from 1920 to 1932 inclusive."

The author takes up tax delinquency procedure, the increase in delinquency over a long period of years, legislation passed in an attempt to make the payment of taxes easier, and makes some suggestions. Tables and graphs show property subject to collection by delinquent tax collectors and the courts, 1920-32; percentage of tax levy subject to collection by delinquent tax collectors in selected counties, 1923-32; percentage of tax levy of selected counties submitted for collection by the court, 1923-1931; and comparison of the number and amount of payments made under the Craig act provisions in selected Tennessee counties, 1920-1931.

648. Howard, T. Levron. Tax delinquency in Tennessee, administrative aspects. Tenn. Law Rev. 14(4): 219-231. June 1936. Libr. Cong. Law Div.

"The present article...will emphasize the administrative aspects of tax delinquency. It presents the results obtained during a recent study of tax delinquency in Tennessee, and in the light of that knowledge proposes to offer certain recommendations looking toward reform in the methods of collecting delinquent taxes and modification of the legislation governing such collection."

649. Mason, John E., and Gruehn, Edward L. K. An analysis of pertinent social and economic factors affecting land use in Overton county, Tennessee; a study in the southern Appalachians. U. S. Dept. Agr. Bur. Agr. Econ. Land Econ. Rpts. no. 4, 83pp., processed. Washington, D. C., Aug. 1939. 1.9 Ec76Le

Under Institutional Factors Related to Land-utilization Problems, the authors discuss taxation, pp. 67-71, which points out that "perhaps a considerable share of the blame for tax delinquency should be laid at the door of the collecting machinery" and brings out the extent and significance of tax delinquency. This is "based on an unpublished report prepared by D. H. McVey, Assistant Agricultural Economist, Bureau of Agricultural Economics, U. S. Dept. of Agr. (Raleigh, N. C.)."

Table 27 shows total tax levy and tax delinquency, Overton County, 1930-1935; Table 28, redemption by years of 120 properties in Overton County delinquent for 1930 taxes, together with

tax and acreage involved; and Table 29, Amount and acreage involved in uncollected taxes in Overton county as of December 31, 1936, and the acreage still delinquent May 1, 1937 and subject to foreclosure for 1930-35 levies.

650. Tennessee taxpayers association. Report covering...second annual survey of the government of the state of Tennessee, for the fiscal year ended on June 30, 1933. 210pp., processed. Nashville [1934] 284.59 T25

Survey conducted and report compiled by William R. Pouder, and William P. Brooks, Harry B. Speier, field representative.

Delinquent Taxes, pp. 20-26, notes the extent of tax delinquency in property, and discusses its causes, its results, and suggested methods of reducing it.

651. Tennessee taxpayers association. A report of the survey of the finances and management of the government of Greene county, Tennessee, prepared for the County court of Greene county... and for the taxpayers of Greene county. Sponsored by Greene county taxpayers league. 104pp., processed. Nashville [1934] 280.081 T25G

Tax Collections, pp. 6-7, suggests measures for improving tax collections in Greene County. A table shows percentages of county taxes delinquent 1928-1933. Figures are given, p. 34, for property (including utility) taxes delinquent, 1928-1933.

652. Tennessee taxpayers association. A report of the survey of the finances and management of the government of Knox county, Tennessee, prepared for the County court of Knox county...and for the taxpayers of Knox county. Sponsored by Knox county property owners league, Knoxville real estate board, Knoxville chamber of commerce. 124pp., processed. Nashville [1934] 280.081 T25K

Delinquent Tax Collector, pp. 18A-18B, describes the duties and salary of this collector and makes recommendations regarding the office. County tax collections for property and utility taxes are given in percentages for 1928-1933, p. 78. The Delinquent Tax Attorney's commissions for the year ending June 30, 1933 are given, p. 116.

653. Tennessee taxpayers association. A report of the survey of the finances and management of the government of Sullivan county, Tennessee, prepared for the County court of Sullivan county... and for the taxpayers of Sullivan county. 135pp., processed. Nashville [1934] 280.081 T25S

Commissions collected and retained by delinquent tax collectors, year ending June 30, 1934, pp. 42-43. County property tax showed delinquent, 1928-1933, p. 78.

654. Tennessee taxpayers association. A report of the survey of the finances and management of the government of Washington county, Tennessee, prepared for the County court of Washington county... and for the taxpayers of Washington county. 131pp., processed. Nashville [1934] 280.081 T25W

Commissions collected and retained by the Delinquent Tax Attorneys for collecting delinquent taxes, year ending March 31, 1934, p. 35; county property tax showed delinquent, 1928-1933, p. 54.

655. Tennessee taxpayers association. A report of the survey of the management and finances of the government of Hamilton County, Tennessee, prepared for the County court of Hamilton County... and for the taxpayers of Hamilton County. Sponsored by Hamilton County taxpayers league. 152pp., processed. Nashville [1934] 280.081 T25

Discusses tax collections and methods for improving them, pp. 8-9. Percentages of taxes delinquent 1928-1932 are given, p. 7, and the duties of the back-tax attorney and recommendations for the office are discussed, pp. 22-22-1/2. Figures for property (including utility) taxes showed delinquent 1928-1932, are given, p. 78.

656. Tennessee taxpayers association. A report on the financial survey of the government of Crockett county, Tennessee, prepared for the County court of Crockett county...and for the Crockett county taxpayers' committee. 60pp., processed. [Nashville, 1933] 284.5 T253C

Makes brief recommendations for collection of delinquent property taxes, and includes figures for property and poll tax showed delinquent, 1932, p. 35, and delinquent taxes collected prior to and after April 1, 1933, p. 54.

657. Tennessee taxpayers association. A report on the financial survey of the government of Trousdale county, Tennessee, prepared for the Trousdale county taxpayers' league...and for the county court of Trousdale county. 68pp., processed. [Nashville, 1933] 284.5 T253T

Property and poll tax showed delinquent, p. 40.

658. Tennessee taxpayers association. Report...upon its fourth annual survey of the government of the state of Tennessee...for the fiscal year and the biennium ended on June 30, 1935. Tenn. Taxpayers Assoc. Res. Rpt. 23, 196pp., processed. Nashville, 1935. 284.59 T25

Property tax delinquency, pp. 12h-12j, shows the trend in delinquency and notes some of its causes. Urges that the General Assembly adhere to standardized delinquency dates for the property tax.

659. Tennessee taxpayers association. The taxpayers' report upon the first annual statewide survey of county, city and town government in Tennessee. Tenn. Taxpayers Assoc. Res. Rpt. 27, 41pp. Nashville, Tenn., 1937. 284.59 T25R no. 27

Issued in cooperation with the Tennessee Municipal (Security Dealers) Association.

The wide difference in tax delinquency in the different counties and towns (ranging from one per cent to 48 per cent in the counties) is an indication of the comparative efficiency of local governments. In this connection two points should be considered, (1) "The level of normal business activity prevailing" at the time, and (2) The date of the compilation of the statistics. The report states that collection of delinquent taxes should remain in the trustee's office and not be turned over to an attorney for collection, and that the trustee should be a collector and not merely a receiver of taxes.

The per cent of the 1934 property tax uncollected on specified dates in 1935 or 1936 is given by counties, cities, and towns.

660. Tennessee taxpayers association. The taxpayers' report upon the fourth annual statewide survey of county, city and town government in Tennessee. 1939 per capita statement. Tenn. Taxpayers' Assoc. Res. Rpt. 47, 101pp., processed. [Nashville, 1940] 284.59 T25R no. 47

In cooperation with Tennessee Municipal (Security Dealers) Association.

Includes figures for uncollected taxes by counties.

661. Tennessee taxpayers association. The taxpayers' report upon the second annual statewide survey of county, city and town government in Tennessee. Per capita statement. Tenn. Taxpayers Assoc. Res. Rpt. 33, 110pp. Nashville, 1938. 284.59 T25R no. 33

Issued in cooperation with the Tennessee Municipal (Security Dealers) Association.

Includes statistics by counties showing per cent of 1935 property tax uncollected at various dates, pp. 41-43.

662. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 39 Tennessee counties, 1928-33. 18pp., processed. [Washington, D. C., 1935] 1.9 Ec78Tds [24th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Tennessee."

The counties selected for study were Anderson, Benton, Bledsoe, Blount, Bradley, Campbell, Cannon, Cocke, Coffee, Crockett, Cumberland, Dickson, Dyer, Fayette, Fentress, Gibson, Greene, Grundy, Hardeman, Hawkins, Henderson, Humphreys, Jackson, Johnson, Lake, McMinn, Maury, Meigs, Monroe, Overton, Pickett, Rhea, Sullivan, Sumner, Unicoi, Warren, Washington, Wayne, and Williamson.

663. White, Charles P. Tax delinquencies in Tennessee - legislative aspects. Tenn. Law Rev. 12(2): 71-79. Feb. 1934. Libr. Cong. Law Div.

"This article is based on results of a survey of tax delinquency which is being made in co-operation with Prof. T. L. Howard, of the University of Chattanooga."

"Attention has been called to the rapid increase in tax delinquency even in the years immediately preceding the depression, and the existing methods of collecting property taxes have been described in detail, with special emphasis on provisions relating to delinquent taxes. It has been suggested that the law itself is a contributory cause of delinquency. First, the whole procedure is too long drawn out, thus encouraging a delay on the part of the taxpayer, and preventing prompt disposition of the delinquent cases by collecting officials. Second, the frequent postponements of delinquency dates and reduction in penalties has probably stimulated delinquency, by creating the belief that the penalties would not be imposed. Third, some of the provisions relating to penalties are vague and ambiguous, thus preventing uniformity of application. Fourth, no provision is made for sending statements to taxpayers, or for payment of taxes in installments, both of which might stimulate prompter payment." - Summary.

## TEXAS

664. Barron, Elbert M. The tax situation in Texas. Natl. Tax Assoc. Proc. (1933) 26: 118-129. 1934. 284.59 N21 26th

This paper includes a statement of the efforts made in Texas to collect delinquent taxes which it is said "for nearly sixty years...have appeared to the average legislator to be something like a legendary treasure" though "legislation to recover them has been voluminous, but for the most part unavailing." Installment payments have been suggested as a solution, and "the only objection...has been the administrative complications and cost."

665. Cooper, R. Weldon. Delinquent tax collection methods. Tex. Municipalities 24(11): 283-286. Nov. 1937. Pam. Coll. Taxation

Paper read at the Annual Convention of the League of Texas Municipalities, Mineral Wells, Oct. 7, 1937.

The author stresses the need for "the pursuance of a vigorous and continuous tax collection policy," and outlines a procedure to be followed. His suggestions were made primarily for Texas City, but are of general interest.

666. Gabbard, L. P. Tax delinquency on farm real estate in Texas. Texas. Agr. Expt. Sta. Bul. 507, 24pp. College Station, 1935.

"From a complete survey of tax delinquency on farms, in 120 selected counties, for the period 1928 to 1932 inclusive, it

was found that the number of farms permitted to become delinquent annually increased from 33,267 in 1928 to 124,192 in 1932. In all there were 364,238 cases of delinquencies represented in the five-year period. Out of this number of cases subject to sale for taxes, only 932 tax sales were recorded...

"Ninety counties out of 119 showed 'unknown' delinquent acreages ranging from one to forty per cent of the total delinquent acreage in the county. In 12 counties 'unknown' delinquent farm properties comprised more than 40 per cent of all farm delinquencies. This reveals an extremely haphazard method of assessment.

"The following are given as the more important causes of the tax delinquent situation in Texas: declining agricultural as well as other commodity prices and rising taxes; faulty assessment and collection practices; periodic remission of penalties and interest; the uncertainty of tax titles; the indifference, procrastination, or misfortune of the taxpayer; and finally, the failure of our tax system to include and properly harmonize the two fundamental bases of taxation - benefit and ability.

"The situation as revealed in this study suggests the need for certain changes not only in the administrative and legal aspects of taxation, but in the fundamental bases of taxation with a view of a greater equalization of taxes. Among the more important changes recommended are: an active and responsible participation by the State in the assessment and collection of taxes; the keeping of a complete and continuous inventory of taxable property by counties; that collection procedure be made simple, certain, and convenient; that court procedure relative to tax sales be simplified and harmonized with the enforcement of tax laws; that penalties be reasonable and certain and their remission be avoided; and finally, that collectors be appointed on a competitive basis." - p. [3]

Tables show delinquent taxes outstanding for state and minor governmental units, 1931-33; farms delinquent, annual acreage and amount delinquent, payments of delinquent taxes and number and acreage of farm properties sold for taxes in 120 selected counties in Texas, 1928-32; percentage of farm acreage in each of 120 selected counties, allowed to become delinquent annually, 1928-32; total farm acreage assessed for taxes and delinquent, by type-of-farming areas, 1928-32; and summary, by counties, for the period 1928 to 1932, of "unknown" delinquency relative to number of farms and acreage involved.

An article by Frank A. Briggs entitled: Tax Delinquency in Texas Appalling, and based on this study is printed in Farm and Ranch 54(8): 3. Apr. 15, 1935. 6 T31

667. Pevehouse, H. M. Natural and economic factors affecting rural rehabilitation on the south plains of the Texas Panhandle (as typified by Hale County, Texas). U. S. Works Prog. Admin. Social Res. Div. Res. Bul. K-12, 38pp., processed. [Washington, D. C.] Jan. 1937. 173.2 W89Rek K-12

At head of title: Resettlement Administration.
Contains a brief statement of taxation and tax delinquency in this county, p. 15.

668. Pevehouse, H. M. Natural and economic factors which affect rural rehabilitation on the north plains of Texas (as typified by Dallam County, Texas). U. S. Works Prog. Admin. Social Res. Div. Res. Bul. K-5, 44pp., processed. Washington, D. C., July 1936. 173.2 W89Rek K-5
At head of title: Resettlement Administration.
Contains a brief statement of the tax levy and tax delinquency in this county, pp. 16-17.

669. Roberts, E. D. G. A physical basis for tax and mortgage delinquencies in Dallam county, Texas. 173pp., processed. [Washington, D. C.] U. S. Bureau of agricultural economics, Division of land economics, Land policy section [1939] 1.9 Ec76Phy
"Material dealing with agricultural credit was collected and tabulated by Joseph M. Stensaas...; public finance data were collected and tabulated by Leon W. Hill and Orville O. McCracken... and statistical calculations were made by Clarence B. Spill... and Joseph M. Stensaas."
"This study confines itself to an attempt to associate physical factors such as rainfall, soil type, size of farm, and area in which the units are located, with indices of economic conditions such as tax delinquency, tax rates, indebtedness, condition of loans and recurrent foreclosures. It is thought that in this manner some additional light might be thrown upon the basic causes for the widespread economic and social distress in which the area as a whole finds itself."
Among the numerous tables in this study are the following: Tax delinquent acreage, Dallam County, as of June 1, 1938, p. 165 (giving delinquency 1926-1936). A map showing tax delinquent lands in the county is included on p. 167.

670. Texas. Legislature, 1931. Tax survey committee. Report of the Tax survey committee created by the first called session of the forty-second Legislature. Supplement to the Journal of the House of representatives of the forty-third Legislature. 346pp. Austin, Tex., Press of Von Boeckmann-Jones co. [1933] 284.5 T311
Ben G. Oneal, chairman.
Ch. III. Delinquent Taxes, pp. 32-35, quotes a letter from the State Comptroller of Public Accounts on the collection of back taxes through contracts with private parties, and a letter from Homer C. DeWolfe "concerning the validity of 'summary sales' method of collecting delinquent taxes."

671. Texas. State tax board. Annual report, 18/19-20/21, 1927/28-1929/30. 2 nos. Austin, 1929-1930. 252.83 T19
The following reports include material on delinquent taxes:

1927/28. Makes recommendations for collection of delinquent taxes, p. 13, stating that "In particular that usurious provision in the Statute providing that when property is sold for taxes the purchaser thereof may charge one hundred per cent profit should the distressed delinquent wish to redeem, should be repealed." Another passage, p. 34, urges legislative action for the problem of delinquent taxes.

1929/30. Gives an opinion, pp. 21-23, on methods for the collection of delinquent property taxes.

Reports 1931/32 and prior issued by the State Tax Commissioner.

672. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 55 Texas counties, 1928-33. 17pp., processed. [Washington, D. C.,] 1935. 1.9 Ec78Tds [31st]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Texas."

The counties selected for study were Anderson, Atascosa, Austin, Bee, Blanco, Bosque, Brazos, Burleson, Burnet, Cherokee, Childress, Clay, Collingsworth, Dallam, DeWitt, Dickens, Dimmit, Ellis, Fayette, Foard, Fort Bend, Gillespie, Goliad, Gregg, Grimes, Hardeman, Harrison, Henderson, Houston, Hunt, Jones, Lavaca, Liberty, Lynn, McLennan, Madison, Ochiltree, Palo Pinto, Pecos, Polk, Presidio, Reagan, Scurry, Shackelford, Smith, Sutton, Swisher, Titus, Tom Green, Van Zandt, Walker, Waller, Wharton, Wise and Wood.

## UTAH

673. Arnovitz, Irwin. Advertising helps collect delinquent taxes in Utah. Natl. Assoc. of Tax-administrators. Rpt. 1935 Conference, pp. 46-48. 284.59 N212 1935

The writer outlines the taxing system of Utah, and the law of property tax payment, and then discusses the means used to acquaint the public with the law extending the redemption period to January 1, 1936 and the favorable terms granted for redemption. Successful results were obtained through "An intensive publicity campaign, using the medium of newspapers, radio, bill-board posters and circulars, and posters carried on the front of street cars."

674. Thomas, W. Preston, and Blanch, George T. Drainage and irrigation, soil, economic, and social conditions, Delta area, Utah - Div. 3, Economic conditions. Utah. Agr. Expt. Sta. Bul. 273, 50pp. Logan, 1936.

Tax Delinquency, pp. 10-16, includes a summary of the court decisions on non-payment of general and drainage taxes, both by the United States and Utah Supreme Courts.

675. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in four Utah counties, 1928-33. 11pp., processed. [Washington, D. C., 1935. 1.9 Ec78Ts [5th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Utah."

The counties selected for study were Iron, Sevier, Summit, and Weber.

676. Utah. Committee to study operation of state government. Report. various paging. Salt Lake City, Dec. 1934. 284.5 Ut13

Sect. D of pt. two of this report is a "Preliminary Report on Tax Delinquency in Utah, 1929 to 1933," by W. U. Fuhriman and W. P. Thomas. 31pp. It is "based on data assembled by the Utah Experiment Station in cooperation with the Bureau of Agricultural Economics, the Civil Works Administration, and the Sub-Committee on Taxation of the Governor's Investigating Committee of Utah Governmental Units.

"The object of this investigation was to determine more specifically the nature and extent of tax delinquency in the various counties of the state with the hope that such factual material would shed light on the advisability of making some adjustments in the taxation structure of the state."

Tables show net property taxes, net taxes levied on rural property, net taxes on urban property, net taxes on mines and utilities, all by counties, 1928-1933; percentage of net taxes paid prior to delinquency, by counties 1928-1933, and for rural, urban and mining properties; percentage of net taxes delinquent by classes of property 1928-33; percentage of net taxes delinquent on property, on rural property, on urban property and on mines and utilities, by counties, 1928-1933; relation of tax sales to net taxes levied on the different types of property by counties; relation of subsequent taxes to net taxes levied on the various types of property, by counties; number of parcels of rural real estate assessed, number delinquent, by precincts in Webster County, and by selected areas, for 1928-1933.

677. Utah. State tax commission. Biennial report...1st-5th, 1931/32-1938/40. 5 nos. [Salt Lake City, 1932-1940] 252.85 T19

The first report takes up settlements of delinquent taxes, pp. 24-27, partial payments of delinquent taxes, pp. 30-31, and makes recommendations, pp. 32-33.

The third notes and gives a summary of data of a Property tax delinquency study by the Tax Commission using facilities of a Works Progress Administration project, p. 34, and has tables, pp. 190-191, entitled: Results of tax educational campaign: tentative report of State tax delinquency study, W.P.A. Projects 1112-1114, giving figures by counties on results of the educational campaign for the collection of delinquent property taxes,

and latest and assessed valuation and total tax delinquency by counties on real property.

The fourth contains, pp. 24-26, a report of progress for a project started in March 1938 by the Tax Commission (with the cooperation of the W.P.A. and county officials) to make "an inventory...of tax deed property in all counties in the State." It also notes the study made in 1936 and 1937 by the Tax Commission to determine the extent of property tax delinquency throughout the State.

The fifth report contains a section on the Property Tax, pp. 79-92, giving a brief summary of information published in a "report on property tax delinquency" published during the biennium, pp. 89-91. Statement no. 52, p. 161, gives a Summary of Adjusted Settlements of Delinquent Property Taxes by County Commissions for the Year Ended October 31, 1940.

678. Utah. State tax commission. Final report on the survey of delinquency of general property taxes in Utah. 36pp., processed. [n. p. 1939?] 284.5 Ut14

Cover title: Property Tax Delinquency in Utah.

"Conducted under the auspices of the Utah Work Projects Administration."

Contents: Problem of tax delinquency; Survey of tax delinquency (Objectives were the "collection of data describing the extent of the delinquency under preliminary tax sale, and the compilation of a uniform perpetual card inventory of all property to which the counties had acquired title through auditor's tax deeds...the reduction and prevention of tax delinquency"); Tax delinquency and tax administration; An approach to the solution of the tax delinquency problem; Definitions.

Detailed tables give county figures for delinquent general property taxes outstanding on certificates of sale, by types of property, June 30, 1936 and December 31, 1938; tax delinquent acreages compared with assessed acreages by types of property, December 31, 1938; assessed value of property held under tax sale certificates, December 31, 1938; delinquent general property taxes outstanding on certificates of sale and tax deed (county-owned) property June 30, 1936 and December 31, 1938; acreages held under tax deed June 30, 1936 and December 31, 1939; number of tax deeds held by counties in lieu of delinquent taxes, by year of tax deed as of December 31, 1938. Similar information is shown in graphs.

## VERMONT

679. Clayton, C. F., and Peet, L. J. Land utilization as a basis of rural economic organization; based on a study of land utilization and related problems in 13 hill towns of Vermont. Vt. Agr. Expt. Sta. Bul. 357, 144pp. Burlington, 1933.

Town Indebtedness and Tax Delinquency, pp. 113-114, contains

a table showing amount of land taxes delinquent in 1929 which became delinquent in specified years, by towns, 1929.

680. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 88 Vermont towns, 1928-32. 9pp., processed. Washington, D. C., 1935. 1.9 Ec78Tds 25th

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Vermont."

## VIRGINIA

681. Ballinger, Roy A. Taxation system of Virginia. Va. Agr. Expt. Sta. Bul. 279, 22pp. Blacksburg, 1931.

The section "Delinquent Real Estate Taxes," pp. 11-12, outlines the Virginia law with regard to procedure for delinquent taxes, including the creation of the delinquent tax list, sale, redemption, and purchase of the land by the county or city.

682. Stauffer, William Henry. Taxation in Virginia. 309pp. New York, Century co. [1931] (Virginia. University. Institute for research in the social sciences. Institute monograph no. 13) 280.9 V81 no. 13

Local tax delinquency, pp. 96-97, discusses delinquency of county real and personal property taxes. Tables show local tax delinquency for Virginia, 1923 to 1928 and for 1928.

683. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in eight Virginia counties, 1928-33. 9pp., processed. Washington, D. C., 1936. 1.9 Ec78Tds [45th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Virginia."

The counties selected for study were Accomac, Albemarle, Appomattox, Craig, Halifax, Russell, Tazewell, and Wythe.

684. Virginia. Committee to study the burden of taxes on real estate. Taxes on real estate. Report...submitted to the General assembly February 2, 1934, pursuant to a Joint resolution agreed to March 9, 1932. 59pp. Richmond, Division of purchase and printing, 1934. 284.5 V813

House Document no. 7.

Local Tax Delinquency, pp. 26-27, contains tables showing per cent of county tax delinquency 1925-1932 and with comparative figures for city delinquency 1930-1932, as well as per cent of local tax delinquency by counties and cities as of June 16,

1933-1932 levies. The latter table is also included in the Minority Report, p. 44.

This report was reprinted, January, 1936. A copy is in the Library of Congress. HJ4277.A5 1934b

685. Virginia. University. Institute of public affairs. Round table on "Taxation for prosperity." 1935. 16 nos., processed. [Charlottesville, 1935?] Folio 284.5 V815

Partial contents: Tax delinquency and tax collection, by Arnold Frye, 17pp. (Bases his remarks on the Model Real Property Tax Collection Law, and urges facilitation of tax payments and improvement of the collection machinery); Tax delinquency and tax collection, by Henry F. Long, 8pp. (Describes the Massachusetts tax collection system under which "Massachusetts finds but little delinquency. The reason rests almost exclusively in the statute law being broad enough in its sweep to furnish the compulsion and the requirement that the collector either collects his taxes and gets his surety company bond or loses his position sufficiently effective to permit the intelligent, efficient collector to make clear to the people that the taxes must be paid and that he must collect them if he is to continue as their collector").

## WASHINGTON

686. Fritz, Emanuel. Tax delinquency in the inland empire. Jour. Forestry 29(6): 961-962. Oct. 1931. 99.8 F768

A brief account of a conference held at Spokane, Washington, on May 27th "to discuss tax delinquency involving forest lands in eastern Washington." It is pointed out that relinquishments of land for unpaid taxes have attained such proportions that there is worry over the outcome.

687. Harris, Joseph P. County finances in the state of Washington, with particular attention to the financial problems of county welfare activities and unemployment relief. Wash. Univ. Pub. in the Social Sci., v. 5, no. 4, pp. 271-374. Seattle, Feb. 1935. 284 H24

Ch. IV, The County Tax Levy and Tax Collections, brings out the extent of tax delinquency in Washington counties and lists the directions in which reform of the situation should lead, pp. 314-318. A table, p. 323, shows percent of tax collected 1929-1933, by counties.

688. Landerholm, Edwin F., and Bell, Roscoe E. A reconnaissance land use classification of Grays Harbor county, Washington. 17pp., processed. Portland, Oreg., U. S. Resettlement administration, Region XI, 1936. 282 Un395Rg

Bibliography, pp. 16-17.

Figure 5 shows land owned by the county and state, and land subject to tax-foreclosure, Grays Harbor County, Washington, 1936.

689. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in seven Washington counties, 1928-33. 13pp., processed. Washington, D. C., 1935. 1.9 Ec78Tds [15th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Washington."

The counties selected were Adams, Benton, Grant, Pend Oreille, Stevens, Thurston, and Whatcom.

690. Washington (State). State planning council. The place of forestry in Washington land use; suggestions for forest use planning. 6pp., processed. [Seattle? 1936] 280.7 W27P1

Signed: John B. Woods.

Recommends lines of State action for tax reverted lands, p. 5.

691. Washington (State). State planning council. Committee on tax research. Report. 12pp., processed. [Seattle] 1934. 280.7 W277

"Arthur G. Cohen, Chairman."

The Committee recommends, among other things "that the procedure in property tax collection be improved... To a large degree property tax delinquency is a function of archaic, uneconomical, and ineffective procedures in tax collection."

One of the objectives in the "Outline of a Program of Research in Farm Taxation in the State of Washington," p. 6, is "To determine the effect of improper land use on tax delinquency and on the burden of taxes on non-delinquent property."

692. Washington (State). Tax commission. Biennial report...6th-8th, 1934/35-1935/36 - 1938/40. 3 nos. Olympia, State printing plant [1937-1940] 252.91 T193

The sixth report contains the following tables: Property tax collections by current and delinquent rolls, January 1, 1935 to December 1, 1935, page facing p. 54; Twenty payment contracts on delinquent property taxes as of December 31, 1935, p. 54.

The seventh contains a Statement of total property taxes uncollected January 1, 1937: Collections and changes during 1937; and Uncollected balances December 31, 1937 (from reports submitted by county treasurers), page facing p. 48; Comparison of property tax levies and collections, p. 48; and Twenty payment contracts: Delinquent property taxes December 31, 1937 (from reports submitted by county treasurers), p. 49.

The eighth contains a table, facing p. 31, which is a Statement of property taxes uncollected January 1, 1939: collections and changes during 1939, and uncollected balances December 31, 1939, all by counties. A table, p. 33, lists 20-payment contracts on delinquent property taxes as of December 31, 1939, by counties.

693. Wilson, Sinclair A. Facts bearing upon instability of forest land ownership in western Washington. 76pp., processed. Portland, Oreg., U. S. Dept. of agriculture, Forest service, Pacific Northwest forest experiment station, Sept. 1934. 1.9 F7623Fb

This study is of Clallam, Grays Harbor, Jefferson, Lewis, Mason, Snohomish, Thurston, Wahkiakum, and Whatcom Counties, giving for each a map showing the location "of lands delinquent upon date of study for taxes levied in 1930 and prior years, and the location of public lands," and a series of tables, one of which shows "county lands acquired by tax foreclosure, privately owned lands delinquent and not delinquent for 1930 and prior taxes."

"The areas studied consist predominately of forest lands. Large solid blocks of agricultural, urban and other non-forest lands usually were not studied."

## WEST VIRGINIA

694. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 33 West Virginia counties, 1928-33. 13pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [13th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of West Virginia."

The counties selected for study were Barbour, Braxton, Cabell, Fayette, Gilmer, Greenbrier, Hampshire, Harrison, Hardy, Jackson, Kanawha, Lewis, Logan, Marion, Monongalia, Monroe, Pendleton, Pocahontas, Preston, Putnam, Raleigh, Randolph, Ritchie, Roane, Taylor, Tyler, Tucker, Upshur, Wayne, Webster, Wood and Wyoming.

## WESTERN STATES

695. Pacific northwest regional planning conference. Proceedings of the first...conference at Portland, Oregon, March 5th, 6th and 7th, 1934. 131pp. Portland, Oreg., 1934. 280.7 P112

Problems of Forest Land Ownership and Use (Condensed Statement), by Thornton T. Munger, pp. 66-69, points out the need for planning with regard to tax reverted forest cut-over lands.

The Report of the Committee on Land Resources, pp. 34-38, makes brief recommendations for the disposition of tax delinquent lands.

696. Pingree, Daniel. Tax delinquency in the selected counties of Oregon and Washington...Aug. 15, 1930. U. S. Dept. Agr. Forest Serv. Forest Taxation Inq. Prog. Rpt. 11, 9pp., processed. Washington, D. C., 1930. 1.9 F7632

Takes up tax delinquency procedure in Washington and Oregon,

the area of delinquent land, the effect of delinquency on tax collections, the trend of tax delinquency, and delinquency in selected localities.

The counties selected for study were Baker, Clatsop, Coos, Grant, Klamath, Lane and Tillamook Counties in Oregon, and Clallam, Grays Harbor and Lewis Counties in Washington.

The tables show, by counties, though the same information is not given for all counties, area of acreage real estate assessed in 1926 by land classes; area of tax delinquent and foreclosed acreage real estate and ratio to total taxable acreage real estate, by delinquency status, 1928; area of tax delinquent acreage real estate tillable or improved, and untillable or unimproved, and ratio to total taxable acreage real estate by delinquency status 1928; area of tax delinquent acreage real estate, timber, and ratio to total taxable acreage real estate by delinquency status, 1928; summary of long-term delinquency, acreage real estate, 1928; tax levy of 1926 and collections of taxes, interest, and penalties in 1927; deficiency of tax collections in 1927 based on 1926 tax levy; trend in delinquent area of acreage real estate 1918-1928: acres and index numbers; trend in delinquent area of acreage real estate, by land classes, 1918-28; taxable values and taxes of 1916, 1921, and 1926 applying to acreage real estate delinquent in 1918, 1923 and 1928, respectively; area of tax delinquent acreage real estate, and ratio to total taxable acreage real estate in selected localities, by property classes, 1928; delinquency of cut-over land not in use related to tax levied per acre, 1926; area delinquent in Clatsop and Tillamook Counties, Oregon, and in Grays Harbor and Lewis Counties, Washington, respectively; delinquency of cut-over land not in use related to tax levied per acre 1926.

697. Renne, Roland R. Probable effects of federal land purchase on local government. Natl. Munic. Rev. 25(7): 401-406, 411. July 1936. 280.8 N21

Contribution from Montana State College, Agricultural Experiment Station, Paper No. 68, Journal Series.

Increased tax delinquency and tax deeds are mentioned as two of the results of "over-speculation in land, over-development of local government, and improper land utilization." The paper "analyzes the effects of land purchase and resettlement on local governments" in the Great Plains area. It is stated that "the sums obtained from the sale of county lands and from the paying up of accumulated delinquent taxes on privately owned lands listed for sale to the government, can be applied to reduce the indebtedness of these local governmental units... This would be an important factor in reducing taxes and would help to ease the present burdens and reduce tax delinquency."

698. U. S. Forest service. The western range; letter from the Secretary of agriculture transmitting in response to Senate Resolution, no. 289, a report on the western range - a great but neglected natural resource. U. S. 74th Cong. 2d Sess. Senate Doc. 199, 620pp. Washington, D. C., 1936. 1 F76We

Literature cited, pp. 557-566.

The extent of tax delinquency in the range area is discussed, pp. 241-243, and includes tables showing progress of tax delinquency on range and cropland in Montana, 1928-1933 and tax delinquency in "one" Colorado county 1928-1932. The problem of tax reverted lands is taken up, pp. 447-448, and the legislation needed to deal with the problem, pp. 545-546.

699. U. S. Great Plains committee. The future of the Great Plains; report of the Great Plains committee. 194pp. Washington, D. C., U. S. Govt. print. off., 1936. 173.2 G79F

Also issued as 7th Cong., 1st Sess., House Doc. 144. 1937.

"A brief bibliography for the non-professional reader," pp. 192-194.

Ch. 4. Destructive Effects of Undesirable Tendencies, contains a sect., pp. 59-60, on tax delinquency and financially embarrassed local governments. It is pointed out that the dependence of local governments almost entirely upon the general property tax for revenue has resulted in serious fiscal difficulties owing to the high degree of tax delinquency in recent years. Reference is made to an unpublished study of a four-county area in South Dakota which shows the relation of debts resulting from tax delinquency to tax collections in 1934. A map of the Great Plains States shows the percentage of real estate taxes delinquent by counties on the levy of 1932-33 in North and South Dakota, Nebraska, Kansas, Oklahoma, Texas, Montana, Wyoming, Colorado, and New Mexico.

Ch. 6. Lines of Action, contains the recommendations that the States in this region undertake surveys with a view to bringing about changes in the laws relating to taxation and tax delinquency; "that the several States provide promptly for the management of tax delinquent range lands under policies that will avoid their automatic resale to private individuals"; and that "the states give serious consideration to the nature, effects, and possible revision of their tax systems."

Memorandum II, pp. 99-104, entitled, Taxation, concludes as follows: The entire problem of rural taxation and local government is one which offers an opportunity for constructive study and experiment. Inherited systems seem ill-adapted to provide for the operation and administration of services and public enterprises which have become an inherent part of modern society. The problem can be solved if it is studied as a technical problem in social income and cost accounting. The rate of solution, however, will depend on how desirous we are of improving our position. The need of restoration and development of the economy

of the Great Plains area may well be the incentive that will lead to constructive experiments in reorganization of rural tax systems."

This report is discussed and summarized in an article by Jack Levin, entitled: The Great Plains Committee report. Plan Age 3(3): 76-82. Mar. 1937. (280.8 P694)

## WISCONSIN

700. Bordner, John S., and others. Land economic inventory of northern Wisconsin, Sawyer county, by John S. Bordner, William W. Morris, Lamar M. Wood, and John H. Steenis. Wis. Dept. Agr. and Markets. Bul. 138, 70pp. Madison, 1932. 2 W752Bu

A final section, p. 70, on land ownership and tax delinquency, contains a chart showing lands paying taxes and lands and water on which no taxes are paid, and a map (facing page 70) of Sawyer County showing land in various stages of delinquency.

701. Born, Charles E. Influence of soils on land ownership in Bayfield county, Wisconsin. Jour. Land & Pub. Util. Econ. 6(2): 170-179. May 1930. 282.8 J82

"This study was undertaken as a project of the Institute for Research in Land Economics and Public Utilities in 1929 under the direction of Professor G. S. Wehrwein of the University of Wisconsin." - Editor's note.

Tax Delinquent Land, pp. 176-177, brings out the relation between soil type and delinquency. This is shown in table III, with figures for 1928.

County Owned Land, pp. 177-178, notes that "The tendency to let lands go delinquent and revert to the county may be found in all ownerships, utilizations or soil group; it is, however, more noticeable in some than in others."

702. Conference on economic policy for American agriculture. 2d, University of Chicago, 1932... Report of proceedings [pt. 1]... June 23, 24, and 25, 1932. 152pp., processed. Chicago, 1932. 281.9 C76C2 pt. 1

Edward A. Duddy, executive secretary.

Contains "principal papers and discussion dealing with the first half of the conference program on taxation."

"Possible Savings in Taxation through Enlargement of the Administrative Area of Local Governments," by G. S. Wehrwein, pp. 93-103, points out that "Tax delinquency is of particular concern to the county as a unit of government under the Wisconsin 'set up' of government," and discusses the conflict between town and county interests with regard to tax-delinquent lands. Reference is made to delinquency in Washburn County.

703. Duffy, Walter A., Whitson, A. R., and Wehrwein, George S. The land economic inventory of southern Wisconsin, what it is and what it can be used for. Wis. Dept. Agr. Bul. 97, 15pp. Madison, 1929. 2 W752Bu

Points out, p. 13, that "Tax delinquency will be given exhaustive treatment" in the survey, but that "Compared to the soil and forest cover data, the economic data are subject to rapid change. Ownership may change in a short time and tax delinquency varies from year to year. For this reason, the economic maps are put up in less permanent form than the other maps." Map IV (p. 12) shows delinquency for 1926 in Bayfield County.

704. Hartman, W. A. Zoning by counties promises means of rural improvement. U. S. Dept. Agr. Yearbook 1930: 565-568.

Mentions the need for tax-delinquency data as preliminary to a zoning plan, and gives a tax delinquency map for Lincoln County, Wisconsin (showing tax deed land, land subject to tax deed in 1929, 1930 and 1931).

705. Hibbard, B. H., and others. Tax delinquency in northern Wisconsin, by B. H. Hibbard, John Swenehart, W. A. Hartman, and B. W. Allin. Wis. Agr. Expt. Sta. Bul. 399, 28pp. Madison, 1928.

"A half century of the policy of letting every man do as he pleases has left the northern third of the state with less than a quarter of the total area in improved farm land and saw timber...

"Recent tax sales show that the cutover lands of the northern seventeen counties have low present market value...

"Tax certificates on 2,573,163 acres or nearly a quarter of the entire land area of the seventeen northern counties, were offered for sale at the 1927 tax sale; but certificates on only 18 per cent of this area were purchased by private parties - the remainder was left in county hands...

"The present tax delinquency situation has developed almost entirely since 1920...

"By throwing the tax burden on smaller and smaller areas as delinquent lands become greater in extent, tax delinquency is in itself a cause of delinquency and threatens to be more of a cause in the future...

"The new forest crop law and the school tax equalization law are helping the situation, but a comprehensive land use program is needed...

"Public direction, control or ownership, whether federal, state or county, is inevitable if good results are to be obtained generally, even though there are excellent instances of unguided private management." - Digest, p. 2.

Tables show: acres represented by tax certificates bid in by northern seventeen counties or sold to private parties at

each of the seven tax sales, 1921 to 1927 inclusive, according to present delinquency status, p. 15; acres represented by outstanding tax certificates held by the various counties from each of the last seven tax sales (1921-1927), p. 16; face value of outstanding tax certificates held by northern seventeen counties on unplatted lands sold at tax sales 1921-1927 inclusive, p. 17; acres of land represented by tax certificates sold from one to seven times between 1921 and 1927, inclusive, by delinquency classes, p. 21; acres of land represented by tax certificates from the last seven tax sales which are deedable to the various counties and to private parties; also acres representing outstanding certificates which are not deedable, p. 21. Maps show percentages of total areas of northern Wisconsin counties represented by tax certificates sold at the 1927 tax sale, p. 12; acreage in northern Wisconsin represented by tax certificates sold at the 1927 tax sale, by townships, p.13.

706. Hibbard, B. H., Hartman, W. A., and Sparhawk, W. N. Use and taxation of land in Lincoln County, Wisconsin. Wis. Agr. Expt. Sta. Bul. 406, 38pp. Madison, 1929.

"One quarter of the land in seventeen counties of northern Wisconsin is tax delinquent. This creates a situation which demands not only attention, but action. This situation creates an emergency.

"An inventory of land resources is the first step toward a program. It is the purpose of this bulletin to present considerations which must be taken into account in connection with a better use of land.

"In Lincoln County about 40 per cent of the land is in farms - some of which are abandoned - but only a quarter of the farm land is cleared.

"One-quarter of the land of the county is tax delinquent, while a third, in the aggregate, has been sold for taxes within a period of seven years.

"Tax delinquent land is found mainly within certain districts not promiscuously scattered. In the same districts of high delinquency are found most of the abandoned farms. Delinquency is found principally on land which has been cut over, and which does not give promise of becoming useful for agriculture in the near future.

"Delinquent taxes have increased 600 per cent since 1919. The financial results of tax delinquency may be seen in the added levy which automatically falls on property still carrying the tax burden, and in reduced revenues in spite of increased levies.

"The burden of delinquency is diffused over the county. This is true because the towns keep their own shares of taxes out of the collections and turn delinquent rolls, if any, to the county. The claims of the schools come first, and even they are frequently short.

"The new School Equalization Law relieves districts, even more than is desirable under some circumstances.

"...The remedy for the situation which has developed in the county can be found only by using the land for the purpose to which it is adapted - forestry. Cutover land, with but little care, reforests itself in most cases...

"Tax delinquency restores land to the public. Counties and towns have much authority over the use of land, yet up to date such authority has seldom been exercised, and no well-defined policies have been developed." - Digest, verso of title-page.

Tables show percentages of total land area of Lincoln County against which there were one or more outstanding tax certificates in March 1928 by districts and civil town units; percentages of abandoned farms by districts and civil town units; total land not in use, by districts; tax delinquent rolls turned in to county treasurer in 1919 and 1927, by civil towns; delinquent rolls compared with county levies in 1927, by civil towns; percentage decrease in tax collections compared with increase in tax levies between 1919 and 1927 for four civil towns; acres represented by tax certificates left with Lincoln County or sold to private parties from each of the seven tax sales, 1921-1927, according to delinquency status; and acres of land represented by tax certificates sold from one to seven times from 1921-1927, by delinquency classes. Maps show land against which there are outstanding tax certificates; location of abandoned farms; utilization of Lincoln County land; land types; predominating type of forest cover on cut-over land; land to which the county held deeds in 1928 and to which deeds may be taken during the three years following; and types and location of merchantable timber remaining in 1926.

707. Johnson, V. Webster, Henderson, Sidney, and Marshall, James H. A land program for Forest county, Wisconsin. Based on an analysis of land use problems. U. S. Dept. Agr. Tech. Bul. 687, 112pp. Washington, D. C., 1939. 1 Ag84Te no. 687

Tax Delinquency, pp. 26-32, discusses the effect of real-property tax delinquency on local revenue, the acreage involved in tax delinquency, and tax delinquency in relation to land use. Tables show real-property tax levies and collections in Forest County, 1927-36; accumulated tax delinquency on real property in Forest County, by towns, 1936; acreage of rural land tax-delinquent in Forest County in 1936 by year of oldest tax certificate; and accumulated tax delinquency on real property in relation to land use, Forest County, 1936. Maps show tax status of rural land, Forest County, 1936; and tax-deeded land in the County, 1936.

708. Mauthe, William. The next step in forest taxation. Amer. Forests 36(11): 683-686. Nov. 1930. 99.8 F762

A description of the working of the forest-crop tax laws in

the Lake States and particularly in Wisconsin, which were put into operation as a result of tax delinquency on millions of acres of cut-over lands. The forest-tax law in Wisconsin is said to have two aims: "First, to assist the cutover counties and townships by stopping land abandonment; and, second, to save the remaining forests from going the way the original forests have already gone."

709. Parsons, K. H. Fiscal aspects of land program in Juneau county, Wisconsin. U. S. Resettlement Admin. Div. Land Util. Land Policy Cir. June 1935, pp. 17-20, processed. 1.95 L22

Includes procedure for drainage foreclosure sales, extent of general tax delinquency and the decrease in the tax base caused by tax reversion and decreasing valuation.

710. Pingree, Daniel. Some aspects of the forest tax problem in selected towns of Wisconsin. U. S. Dept. Agr. Forest Serv. Forest Taxation Inq. Prog. Rpt. 15, 25pp. [and 35 unnumbered pages of tables], processed. [Washington, D. C.] Sept. 1, 1931. 1.9 F7632

"Northern Wisconsin is a region of scant farming development, much cut-over land, and heavy tax delinquency. The use of the cut-over land for forest growing has not as yet made much progress...

"With the object of discovering to what extent the taxation of real estate has influenced this general lack of forestry practice, as well as to obtain such physical and tax data as might aid in testing alternative forest tax systems, an intensive study was made in 1926-1927 of certain representative Wisconsin towns and of one whole county (Lincoln). Information was gathered on...Assessed value, taxes, and delinquency in tax payments [among other things]."

The following tables give area and tax represented by delinquent tax certificates on unplatted real estate of 1920, 1923 and 1926 outstanding in 1927 by property classes for (table 5) Athelstane, Marinette County, Wisconsin; (table 11) Bartelme, Shawano County, Wisconsin; (table 17) Bayview, Bayfield County; (table 23) Henrietta, Richland County; (table 29) Laona, Forest County; (table 35) Little Rice, Oneida County; (table 41) Morse (Nonmineral part), Ashland County; (table 47) Murry, Rusk County; (table 53) Three Lakes, Oneida County; Area and tax represented by delinquent tax certificates on unplatted real estate of 1919, 1922 and 1925 outstanding in 1926 by property classes for (table 58) Town group 1, Lincoln County, Wisconsin; (table 62) Town group 2; (table 66) Town group 3; (table 70) Town group 4; (table 74) Town group 5; (table 78) Town groups 6 and 7; (table 82) Total, Lincoln County, Wisconsin.

There are also the following: Assessed value of unplatted real estate delinquent by property classes, 1926, selected towns and town groups, Wisconsin (table 94); Appraised value of unplatted real estate delinquent by property classes, 1926, selected

towns (table 95); Average assessment ratio of unplatted real estate delinquent by property classes, 1926, selected towns (table 96); Taxes delinquent on unplatted real estate by property classes, 1926, selected towns and town groups (table 97); Average tax per acre delinquent on unplatted real estate by property classes, 1926, selected towns and town groups, Wisconsin (table 98).

711. [Rowlands, W. A.] Bankers hear outline of land policy proposed for the state of Wisconsin. Com. West 63(9): 12. Feb. 27, 1932. 286.8 C733

Excerpts from an address before Group I of the Wisconsin Bankers Association. Touches upon the policy for county lands which have reverted through tax delinquency.

712. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in 15 Wisconsin counties, 1928-33. 14pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [9th]

"This survey was made under a Civl Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Wisconsin."

The counties selected for study were Adams, Ashland, Bayfield, Dane, Green, Iron, Jackson, Marquette, Portage, Price, Sauk, Taylor, Trempealeau, Waushara, and Wood.

713. Wehrwein, Carl F. Trend in rural tax delinquency in Wisconsin. Jour. Land & Pub. Util. Econ. 13(1): 93-95. Feb. 1937. 282.8 J82

The article is illustrated with three tables, the first showing percentage of the real estate taxes levied (1928-32 inclusive) which were delinquent at specified dates, Dane and Iron Counties; the second showing percentage of the assessed acreage of the rural areas delinquent on each of a number of specified dates, Dane and Iron Counties (levies of 1928 to 1932 inclusive); and the third showing cumulated percentage of tax delinquency, in terms of assessed value of real estate and of assessed acreage, rural areas, levies of 1928-1930 inclusive.

The author concludes that delinquency "is not a separate problem. It is a product in part of the economic depression; of the excessiveness of tax levies on real property; and, in some localities, of the use of land for purposes for which it is not economically suited; and, finally, of sparseness of settlement."

714. Wehrwein, George S., and Spilman, Robert F. Development and taxation of private recreational land. Jour. Land & Pub. Util. Econ. 9(4): 340-351. Nov. 1933. 282.8 J82

Contains a brief passage entitled: Tax Delinquency on Recreational Land, which points out that prior to 1930 the owners of

resort property were more prompt in paying their taxes than other landowners, but that since 1930 the situation has changed. A study of delinquency on Langlade County land is cited in this connection.

715. Wehrwein, George S. Fiscal problems of local communities resulting from changing conditions of land utilization. Natl. Conf. Land Util. Proc. 1931: 111-117. Washington, D. C., 1932. 1 Ag84Pr

Points out, after discussing the policy with regard to tax delinquent land, that the "willingness to compromise, to use all possible means of keeping land on the tax roll instead of taking title promptly, is due in part to the relation of the town to the county in the Wisconsin form of government. The town can turn over to the county all tax-delinquent lands, but this privilege ceases when these lands are converted into county or other public lands. For this reason the chairmen of the towns, when they are assembled as members of the county board, generally oppose taking tax title to lands within their towns."

716. Wehrwein, George S. Land ownership, utilization and taxation in Bayfield county, Wisconsin. Jour. Land and Pub. Util. Econ. 6(2): 157-169. May 1930. 282.8 J82

Running title: Land Situation in Bayfield County, Wisconsin.

"There is a close relationship between the ownership of land and tax delinquency. Owners who are utilizing the land and who are receiving an adequate income from it are generally paying their taxes or they clear up the delinquency before they lose title to their property. Operated farms, resorts and standing timber belong to this class. Private tax certificate buyers find it profitable to buy certificates on such land. On the other hand, owners of land which is awaiting a use, or those who are not using it, have no annual income from such property. Taxes have to be paid out of other sources of income and are paid or permitted to go delinquent depending upon the financial ability or the willingness of the owner to carry the land until it can be used. Land held for sale, vacant and abandoned farms and, as a rule, the cut-over land owned by lumber companies are in this class. A larger proportion of such lands are permitted to go delinquent and more of them revert to the County than is the case with the lands in use." - Summary, p. 169.

A chart (p. 164) shows disposition of land offered for sale for taxes in the County, 1921-1927.

717. Wehrwein, George S. Zoning in marginal areas. City Planning 9(4): 155-163. Oct. 1933. 98.58 C49

Contains a tax delinquency map of Oneida County, Wisconsin, showing that nearly thirty-six per cent of the county area was tax delinquent in 1930.

718. Wisconsin. Agricultural experiment station. Compare rural tax delinquency in different counties. Wis. Agr. Expt. Sta. Bul. 430, pp. 70-71. Madison, 1935.

Annual report of the director, 1933/34.

"Probably the most important public fiscal problem at the present time is the delinquency in the payment of general property taxes. Recognizing the need for accurate information relative to the extent of tax delinquency, Carl F. Wehrwein... in cooperation with the U. S. Department of Agriculture and the Civil Works Administration this past year undertook a comprehensive study of the extent of rural tax delinquency in Wisconsin...

"Complete information pertaining to the levies of the period from 1928 to 1932, inclusive, were secured for twenty representative counties. This is being tabulated and summarized.

"Table XIV represents part of the final data for two sample counties. Dane is fairly representative of the southern part of the state, and Iron of the northern. Not only is delinquency relatively very much heavier in Iron than in Dane county, but it is being reduced at a much slower rate."

719. Wisconsin. Committee on land use and forestry. Forest land use in Wisconsin. Report. 156pp. Madison, Wis., Executive office, Apr. 1932. 282 W753

Bibliography: Selected references...dealing with forestry and land use, compiled by Mrs. Mary Moran Kirsch, pp. 125-150 (Includes references on Tax Delinquency, pp. 142-144).

The problem of tax delinquency is taken up in several sections of this report. Increasing public land ownership caused by tax delinquency is brought out, p. 10; tax delinquency of abandoned lands, pp. 30-32; tax delinquency on unused or wild land, pp. 89-90; and taxation in a land use program, pp. 110-112. In this last connection it is asserted that "There is no single remedy for land tax delinquency...

"Some relief from permanent tax delinquency lies in: (1) government budget economies; (2) segregation of agricultural areas from forest and recreation areas; (3) a distribution of the property tax by equalization of assessments as between property classes; (4) a shifting of the cost of such governmental functions as are for the general good of the entire public from property to general taxes."

720. Wisconsin. Dept. of agriculture and markets. Land economic inventory of northern Wisconsin; Bayfield county. Wis. Dept. Agr. and Markets. Bul. 100, 93pp. [Madison?] 1929. 2 W752Bu

In cooperation with The Geological and Natural History Survey and The Conservation Commission.

Pt. II. The Economic Survey, by George S. Wehrwein and Guy A. Peterson, contains a section, pp. 71-75, on Tax Delinquency

on Agricultural Land, which describes the results of a special study of the Town of Pilsen and its tax delinquency, 1921-1929. Delinquency is also mentioned in connection with the various other types of land discussed, such as abandoned farms, vacant land, resort property, wood using industries, land company and speculator lands, and minor classes of land.

Other sections of interest are: The tax situation in Bayfield County, pp. 86-87; Delinquency and ownership, p. 88; Lands quit claimed by Bayfield County, p. 89; Tax delinquency by towns, pp. 89-90; Financial aspects of the tax situation, pp. 90-91; and Tax rate and tax delinquency, pp. 91, 93.

A folded chart opposite p. 78, shows county owned land or land subject to tax deed in 1929, and lands subject to tax deed 1930 and 1931. Table VII shows Tax Delinquency, Bayfield County, 1929, by towns; and table VIII, Value of Certain Property, Taxes and Delinquency, by towns, gives total delinquency and percent delinquent.

721. Wisconsin. Legislature. Interim committee on forestry and public lands. Report...to the Wisconsin legislature of 1929. 46pp. Madison, 1929. 99.14 W75 1929

Analysis of the Tax Situation, pp. 20, 22-23, discusses the extent and gravity of the tax delinquency problem for Wisconsin land and its causes, stating that

"The only real opportunity for bolstering land values lies in reducing the supply on the market, and this can best be done by county action as follows: (1) take tax title to blocks of land; (2) set them aside as county forests; and (3) tie them up by entry under the Forest Crop Law for fifty years. In the final analysis, tax delinquency must be overcome by making the land once more productive, whether in farms or in public or private forests."

A map, p. 21, shows Percentages of Total Areas of Northern Wisconsin Counties Represented by Tax Certificates Offered at the 1927 Tax Sale.

722. Wisconsin. Legislature. Interim committee on taxation problems. Report...submitted to the Legislature of 1935. 59pp. [Madison, Democrat print. co., 1935] 284.5 W753

The Majority Report states that the problem of real estate relief for taxpayers involves consideration of changes in the methods of handling delinquency and the reduction of the tax burden on real estate. The causes of this burden and recommendations for improvement of the situation are discussed.

Additional Findings and Recommendations, by John N. Kaiser, are concerned with changes in the tax law.

723. Wisconsin. Public welfare dept. Financial condition of Wisconsin counties, 1935. 81pp., processed. Madison [1936] 284 W752

"Prepared by Mr. Hugo C. Schwartz...summarizes an extensive review of the relative financial condition of Wisconsin counties.

begun by the Wisconsin Emergency relief administration and completed by the Public welfare department."

Items 11 and 12 - Tax Delinquency and Trend of Tax Delinquency, pp. 29-33. Discusses procedure with regard to delinquent taxes and the tax sale. "The delinquency figures used in the financial index represented the entire delinquency of the taxes levied by all units of government." Gives the reasons for the drop in tax delinquency in 1935. A map, following p. 29, shows per cent of tax delinquency of all levies on real estate, September 1, 1935, and charts, following p. 32, show per cent of total real estate tax delinquency (at time of tax sale except in the year 1935 when it is of September 1) in Wisconsin counties, 1929-1935, and per cent of total of delinquent tax certificates purchased by private bidders at tax sales in Wisconsin counties, 1927-1934.

Table 14, pp. 72-73, gives real estate tax delinquency in Wisconsin, all state and local levies, 1934 (due - 1935), by counties; table 15, pp. 74-75, shows real estate tax data, 1934 levy (due - 1935) as of September 1, 1935, by counties, including redemption of delinquent tax certificates during 1935, 1935 receipts from sale of property on which county has taken a tax deed, and 1935 borrowing on certificates; and table 16, pp. 76-77, shows trend of real estate tax delinquency in Wisconsin, 1929-1935, by counties.

724. Wisconsin. State planning board. The cutover region of Wisconsin; report of conditions and recommendations for rehabilitation. Wis. State Planning Bd. Bul. 7, 146pp., processed. [n.p.] 1939. 280.7 W753 no. 7

Ch. II, The Property Tax Base, County Zoning Ordinances, Public Land Ownership, Tax Delinquency, pp. 17-32, includes a map showing tax delinquency in Wisconsin in 1936, and Table V, column 2, shows county lands obtained principally by taking tax title, by counties.

Recommendation V, p. 3, states that "It is very necessary to stabilize the property tax base on the basis of sound values by removing from it land that must be chronically tax delinquent."

725. Wisconsin. State planning board. The Horicon marsh. Wis. State Planning Bd. Bul. 9, 38pp., processed. [n.p.] May 1939. 280.7 W753 no. 9

The tables, pp. 25-38, give figures on amount of accumulated delinquency in 1938 in the Horicon Marsh, arranged by location, section, town and range and owners of property.

726. Wisconsin. Tax commission. Wisconsin tax laws, a compilation of the general laws of the state relating to the assessment and collection of general property taxes including all amendments to date with explanatory notes and decisions. 188pp. Madison, Wis. [Democrat print. co.] 1930. 284.5 W75

Chs. VII-IX, pp. 121-164, contain the law and a commentary upon it, with regard to procedure in the case of delinquent taxes on real estate and on public lands.

727. Wisconsin. University. College of agriculture. Extension service. Langlade county, a survey of its natural resources and their utilization. Wis. Agr. Col. Ext. Serv. Spec. Cir. [unnumbered] 64pp. Madison, 1934. 275.29 Wisc. 1934

"This survey of Langlade County was conducted under the direction of Charles L. Hill, Chris L. Christensen and Paul D. Kelleter acting as a sub-committee for the State Land Use Committee, of which R. B. Goodman was Vice Chairman. The agencies cooperating are: State Department of Agriculture and Markets; State Conservation Commission; Wisconsin College of Agriculture; State Geological and Natural History Survey; and Lake States Forest Experiment Station."

Tax Delinquency, pp. 47-53, contains figures showing: tax delinquency by percentage of levy; area of land in different stages of delinquency; delinquency status of various classes of land in the two areas of Langlade County; ownership classes of land, area and percentage involved in delinquency by soil classes and for the county (not including land reverted to the county), all for August 1932. A map of the county indicates land to which the County has taken tax deed; land subject to tax deed in 1933, 1934 and 1935; land redeemed since August 1932; and county owned land restored to tax roll since August 1932. The text is an explanation and interpretation of these tables.

728. Wisconsin. University. College of agriculture. Extension service. Making the most of Ashland county land. Wis. Agr. Col. Ext. Serv. Spec. Cir. [unnumbered] 30pp. Madison, Oct. 1930. 275.29 Wisc. 1929-30

This survey, and those of the counties listed in the 5 following items, were part of a series covering northern Wisconsin counties, and were the result of joint effort between the following Wisconsin agencies: College of Agriculture, Geological and Natural History Survey, Conservation Commission, Department of Agriculture and Markets, and Department of Public Instruction. The surveys were made at the request of the County Board of Supervisors in each county.

Points out, p. 5, that real estate tax delinquency is a county problem and that the acreage of tax delinquent lands is increasing. A tax delinquency map is given for Ashland County (p. 6) showing land to which the county has taken tax deed and can take tax deed "now" and 1931-1933. A bar graph shows percent of 1928 taxes delinquent at end of 1929, and Table III shows tax delinquency by towns by percentage of levy.

729. Wisconsin. University. College of agriculture. Extension service. Making the most of Forest county land. Wis. Agr. Col. Ext. Serv. Spec. Cir. [unnumbered] 23pp. Madison, 1931. 275.29 W

Progress Being Made in County Finance, pp. 17-21, discusses the problem of tax delinquency which involves nearly 30 percent

of the area of the County. Tables and charts show area of land involved in delinquency and on which the county can take tax deed in 1930-33, by towns; tax delinquency by percentage of levy, taxes due in 1927-1929, by towns; percent of 1928 taxes delinquent at end of 1929; and [a map] land to which the county has taken tax deed and to which it can take deed at the time of the writing of the report and in 1931-1933. Recommendations are made that the county "(1) consistently take tax deed, (2) start proceeding to quiet title by court action if necessary, (3) block holdings into as large unbroken units as possible." It is added, however, that "Not all county-owned lands will be sold by virtue of the county taking deed, quieting title, and consolidating the areas offered for sale. If this policy is adopted, the County Board may have some tracts of land which will not be taken up by either of the two principal types of buyers suggested [buyers for forest and recreational purposes]. If such lands are primarily adapted for agriculture or for supplementing existing farm woodlands, they might well be held for sale for these purposes. For the remainder of this land, the establishment of county forests is suggested."

730. Wisconsin. University. College of agriculture. Extension service. Making the most of Marinette county land. Wis. Agr. Col. Ext. Serv. Spec. Cir. [unnumbered] 23pp. Madison, 1929.
275.29 Wisc. 1929-30

Emphasizes the seriousness of the tax delinquency situation, and points out that one of its causes is the 39 mill rate of taxes. A graph shows percent of general property tax returned delinquent March 1928; a bar graph shows tax certificates on hand Feb. 20, 1929 by towns; a map illustrates county-owned delinquent lands and lands to which tax title may be taken in 1929 (p. 6); and a table summarizes tax certificates owned by Marinette County, 1928, from tax sales 1916-1928.

Use of delinquent land for forestry is suggested.

731. Wisconsin. University. College of agriculture. Extension service. Making the most of Oneida county land. Wis. Agr. Col. Ext. Serv. Spec. Cir. [unnumbered] 30pp. Madison, 1931. 275.29W

The section of the survey entitled Status of Tax Delinquency and County Finance contains tables and charts showing tax delinquency, land utilization and ownership by towns; tax delinquency by percentage of levy, by towns, taxes due 1927-1929; area of land involved in tax delinquency, by towns, subject to tax deed 1930-1933; percent of 1928 taxes delinquent at end of 1929; and land to which county has taken tax deed and subject to tax deed in 1930 through 1933. The report states that "Further development in forestry, in agriculture and in the recreation industry will need encouragement, assistance and control in order to permit sound county development. With this in mind, six major suggestions are...presented for consideration by Oneida county officers and residents."

These suggestions are briefly: 1. The county should take the tax deeds to deedable lands; 2. After the tax deed has been taken a county forest should be established; 3. Lands suitable for farming and those suitable for recreation should be sold - the best use having been determined by a permanent committee advisory to the county clerk; 4. Careful study should be made of farm problems in the county; 5. "Tourist traffic" should be encouraged; and, 6. There should be further centralization of schools.

732. Wisconsin. University. College of agriculture. Extension service. Making the most of Taylor county land. Wis. Agr. Col. Ext. Serv. Spec. Cir. [unnumbered] 26pp. Madison, 1931. 275.29W

The section entitled Revenue from General Property Tax Has Increased contains a tax delinquency map of the county and tables and charts showing: revenues from general property tax, 1924-1928 and from other sources 1923-1929; area of tax delinquent land by towns, 1931-1933; tax delinquency by percentage of levy by towns, 1927-1929; declines in assessed valuation of all taxable property, 1924-1929; general property tax rate, 1925-1929; Proportion of county taxes paid by the towns and by the cities and villages, 1923-1929; State taxes paid and State aid received by Taylor County, 1929; percentage of total county receipts spent for various purposes, 1926-1928; bonded indebtedness, temporary loans and total indebtedness, 1926-1930; per cent of 1928 taxes delinquent at end of 1929; pie charts show 1930 assessment, and local tax burden distributed by taxing units, 1929.

Also includes a section entitled: Forests an Aid in Solving Tax Delinquency, pp. 12, 14, suggesting that delinquent cut-over forest lands be put to productive use as forests.

Among the recommendations made (pp. 24-25) are the following: "The establishment of...county-owned and county-controlled forests...[to] provide a profitable use for non-agricultural lands not taken up by federal, state, or private forest enterprises," and "The policy of taking tax deed on all deedable lands should be continued."

733. Wisconsin. University. College of agriculture. Extension service. Making the most of Washburn county land. Wis. Agr. Col. Ext. Serv. Spec. Cir. [unnumbered] 31pp. Madison, Oct. 1932. 275.29W

The Lake States Forest Experiment Station, United States Forest Service, also cooperated in this survey.

Tax Delinquency of Increasing Concern to County, pp. 22-25, describes the cumulative effect of tax delinquency, losses to the county through it, and the increasing area of land involved in Washburn County. Tables show delinquency of taxes by percentage of levy, 1928-1931; area of land involved in tax delinquency by towns 1931-1934. A chart shows percent of 1929 taxes

delinquent at end of 1930, and a county map shows tax deed land and land subject to tax deed, 1931-1934.

It is recommended, p. 30, that the policy of taking tax deeds on deedable lands should be continued, and that larger tracts of tax delinquent lands suited to forestry, should be devoted to county forests.

734. Wisconsin taxpayers alliance. 1940 tax sales. Wis. Taxpayer 9(10): 1, 3-4. May 15, 1941. 284.58 W75

Gives tables showing real estate tax sales in Wisconsin 1928 to 1940, and real estate sales for taxes by counties, 1940 compared with 1939. For earlier reports, covering the years 1933 through 1939, see Wisconsin Taxpayer Mar. 1, 1934, pp. 1-2, 3; Apr. 15, 1935, pp. 1-2, 3-4; Apr. 15, 1936, pp. 1, 4-3; May 15, 1937, pp. 1, 3-4; June 1, 1938, pp. 1, 3-4; May 15, 1939, pp. 1, 3-4; and May 15, 1940, pp. 1, 3-4.

735. Wisconsin taxpayers alliance. Wisconsin taxes; where they come from and where they go. 72pp. Madison, 1934. 284.5 W752W

The pamphlet contains numerous tables and charts including those showing real estate tax sales 1928-1933.

## WYOMING

736. Rennard, Tom. Land ownership in Wyoming in 1935. 25pp., processed. Lincoln, Nebr., U. S. Dept. of agriculture, Bur. of agricultural economics, Mar. 1941. 1.941 L2L23

County Land, p. 19, is a very brief discussion of control and management of tax deeded lands, noting also the extent of delinquency.

737. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of agricultural finance. Tax delinquency of rural real estate in nine Wyoming counties, 1928-33. 14pp., processed. [Washington, D. C.] 1935. 1.9 Ec78Tds [18th]

"This survey was made under a Civil Works project administered by the Bureau of Agricultural Economics, assisted by the Agricultural Experiment Station of Wyoming."

The counties selected for study were Albany, Big Horn, Campbell, Fremont, Laramie, Niobrara, Park, Sweetwater, and Uinta.

738. Wyoming. Legislature. Special legislative committee on organization and revenue. Report made to the special legislative committee on organization and revenue...by Griffenhagen & associates. 2v. Cheyenne, Wyo., Wyoming labor journal, 1933. 280.099 W99

Running title: Griffenhagen & Associates Survey on Organization and Revenue.

v. 2 has imprint: Casper, Wyo., Prairie Publishing Company.

Collection of Taxes, pp. 511-516 of Volume One, describes the procedure with regard to delinquent property taxes. Tax calendar, pp. 516-521, includes dates for dealing with delinquent taxes, tax sales, etc. Recommends, p. 589, that the state take over the collection of delinquent property taxes.

SUGGESTED SOURCES FOR REFERENCES TO STATE LAWS*

739. Bercaw, Louise O., Olcott, Margaret T., and Carpenter, Mary F. State measures for the relief of agricultural indebtedness in the United States, 1932 and 1933. U. S. Dept. Agr. Bur. Agr. Econ. Agr. Econ. Bibliog. 45, 64pp., processed. Washington, D. C., 1933. 1.9 Ec73A no. 45

Supplemented by Agricultural Economics Bibliography no. 53 (402pp., processed) which has title: State Measures for the Relief of Agricultural Indebtedness in the United States, 1933 and 1934, compiled by Margaret T. Olcott and Louise O. Bercaw, June 1934.

Includes excerpts from measures in various states relating to redemption of land from tax sales, interest and penalties for delinquent taxes, prohibition of sales of lands for delinquency, publication of delinquent tax land notices and suspension of tax sale, and payment of delinquent taxes.

740. Public affairs information service. Bulletin, v. 14, 1928-v. 27, no. 34, May 31, 1941. 241.11 P96

The subheading "Laws" should be consulted under such subjects as: Taxation, collection; and Tax sales.

741. U. S. Dept. of agriculture. Bur. of agricultural economics. Div. of land economics. Digest of outstanding federal and state legislation affecting rural land use, no. 1, Jan. 7, 1937-date. Processed. Washington, D. C., 1937-date. (LE Bulletin) 1.95 B87

Appears irregularly.

Nos. 1-2, typewritten.

Nos. 1-51, Jan. 7, 1937-June 23, 1939, issued with title: Bulletin of federal and state legislation affecting land use.

Nos. 1-4 issued by U. S. Resettlement Administration, Land Utilization Division, Land Use Planning Section.

Each issue contains bills introduced into the state legislatures and usually includes a section on taxation or taxation of real property. This is subdivided by states and lists legislation relating to such matters as tax titles, tax liens, and tax-forfeited lands.

Summary issues have also appeared.

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*References to actual laws have not been given in this bibliography. This section, however, lists the sources which may be consulted for references to various state laws dealing with the problem of tax delinquency.

742. U. S. Library of Congress. Legislative reference service. State law index; an index and digest to the legislation of the United States enacted during the biennium...v. 2-11, 1927/28-1937/38. 6 nos. Washington, D. C., 1930-1940. 274 Un332

Gives references to state laws relating to tax delinquency under such headings as: Taxation - Collection of property tax; Rehabilitation - Relief - of Debtors (Emergency Laws); Rehabilitation - Relief - of Taxpayers (Emergency Laws); Rehabilitation - State and Municipal Finance (Emergency Laws).

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